

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 02, KIDS

2010-11

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	1,087	519	1,606	755	2,361
10 ATTENDING PUPILS (OCTOBER 2009)	1,112	472	1,584	738	2,322
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,099.5	495.5	1,595.0 (68%)	746.5 (32%)	2,341.5

12 Position	K-5	6-8	9-12	=	E.P.S. FTE	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	64.7 (17:1)	31.0 (16:1)	49.8 (15:1)	=	145.5 /	170.8 =	=	.85 X	8145,442 =	=	4708,066	2215,560
B. GUIDANCE	3.1 (350:1)	1.4 (350:1)	3.0 (250:1)	=	7.5 /	7.4 =	=	1.01 X	410,030 =	=	281,608	132,522
C. LIBRARIANS	1.4 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.9 /	1.9 =	=	1.53 X	104,651 =	=	108,879	51,237
D. HEALTH	1.4 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.9 /	4.7 =	=	.62 X	237,306 =	=	100,048	47,082
E. EDUCATION TECHS	11.0 (100:1)	5.0 (100:1)	3.0 (250:1)	=	19.0 /	23.6 =	=	.81 X	433,934 =	=	239,011	112,476
F. LIBRARY TECHS	2.2 (500:1)	1.0 (500:1)	1.5 (500:1)	=	4.7 /	7.2 =	=	.65 X	142,333 =	=	62,911	29,605
G. CLERICAL	5.5 (200:1)	2.5 (200:1)	3.7 (200:1)	=	11.7 /	14.5 =	=	.81 X	435,948 =	=	240,120	112,998
H. SCHOOL ADMIN.	3.6 (305:1)	1.6 (305:1)	2.4 (315:1)	=	7.6 /	10.9 =	=	.70 X	780,498 =	=	371,517	174,832

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	57,420	26,874
B. Supplies and Equipment	337	466	537,515	347,869
C. Professional Development	57	57	90,915	42,551
D. Instructional Leadership Support	24	24	38,280	17,916
E. Co- and Extra-Curricular Student	33	111	52,635	82,862
F. System Administration/Support	215	215	342,925	160,498
G. Operations & Maintenance	986	1,172	1572,670	874,898

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	987,734	464,816
B. Education & Library Technicians	36.00%	108,692	51,149
C. Clerical	29.00%	69,635	32,769
D. School Administrators	14.00%	52,012	24,476

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-221,629	-104,291
16 Adjustment for Title I Revenues	-285,580	-134,390

17 TOTALS	9515,382	4764,307
18 E.P.S. RATES	5,966	6,382

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	1,619.0	808.0	2,427.0		
	OCTOBER 2007	1,579.0	800.0	2,379.0		
	APRIL 2008	1,565.0	779.0	2,344.0		
	OCTOBER 2008	1,595.0	764.0	2,359.0		
	APRIL 2009	1,608.0	733.0	2,341.0		
	OCTOBER 2009	1,574.0	673.0	2,247.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,591.0 +	0.00	X	5,966.00	= 9,491,906.00
	9-12 PUPILS	703.0 +	56.50	X	6,382.00	= 4,847,129.00
	ADULT EDUC. COURSES AT .1	8.5		X	6,382.00	= 54,247.00
	K-8 EQUIV. INSTR. PUPILS	1.250		X	5,966.00	= 7,457.50
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,382.00	= 4,786.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4314	686.4	X .15	X	5,966.00	= 614,259.36
	9-12 DISADVANTAGED @ .4314	303.3	X .15	X	6,382.00	= 290,349.09
	K-8 LIMITED ENGLISH PROF.	9.0	X .700	X	5,966.00	= 37,585.80
	9-12 LIMITED ENGLISH PROF.	4.0	X .700	X	6,382.00	= 17,869.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,591.0		X	42.00	= 66,822.00
	9-12 STUDENT ASSESSMENT	703.0		X	42.00	= 29,526.00
	K-8 TECHNOLOGY RESOURCES	1,591.0		X	95.00	= 151,145.00
	9-12 TECHNOLOGY RESOURCES	703.0		X	288.00	= 202,464.00
	K-2 PUPILS	596.5	X .10	X	5,966.00	= 355,871.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,171,418.75
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,686,276.18
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,686,276.18

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					2,743,109.44
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	193,103.45	X	102.50%	=	197,931.04
35	TRANSPORTATION - EPS ALLOCATION					1,138,387.21
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					88,653.27
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,168,080.96
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,854,357.14

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 16				
		11/01/10 ADDL FUNDS-HALL DALE HS	5,600.00	0.00	5,600.00
	MSAD 16				
		11/01/10 NEW HALL-DALE ELEM SCHOOL	495,389.00	61,320.72	556,709.72
		05/01/11 NEW HALL-DALE ELEM SCHOOL	0.00	166,945.99	166,945.99
	MONMOUTH				
		07/01/10 MONMOUTH ACADEMY CONVERSION	95,000.00	3,467.50	98,467.50
42	TOTAL PRINCIPAL & INTEREST		595,989.00	231,734.21	827,723.21
43	APPROVED LEASES FOR 2009-10 - RSU 02, KIDS				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - RSU 02, KIDS				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 16				34,944.00
44	INSURED VALUE FACTOR FOR 2008-09 - RSU 02, KIDS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				862,667.21
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				20,717,024.35

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT + ALLOCATION	TOWN = ALLOCATION
DRESDEN	209.5 9.26%	1,838,513.47	0.00	1,838,513.47
FARMINGDALE	443.5 19.61%	3,893,439.44	436,193.79	4,329,633.23
HALLOWELL	333.5 14.74%	2,926,532.24	328,005.92	3,254,538.16
MONMOUTH	746.0 32.98%	6,547,966.98	98,467.50	6,646,434.48
RICHMOND	529.5 23.41%	4,647,905.01	0.00	4,647,905.01
TOTAL	2,262.0			20,717,024.35

	2009 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
DRESDEN	150,750,000	6.900	1,040,175.00		1,838,513.47	1,040,175.00	12.04%	6.90M
FARMINGDALE	195,950,000	6.900	1,352,055.00		4,329,633.23	1,352,055.00	15.65%	6.90M
HALLOWELL	228,950,000	6.900	1,579,755.00		3,254,538.16	1,579,755.00	18.29%	6.90M
MONMOUTH	395,850,000	6.900	2,731,365.00		6,646,434.48	2,731,365.00	31.62%	6.90M
RICHMOND	280,200,000	6.900	1,933,380.00		4,647,905.01	1,933,380.00	22.40%	6.90M
TOTAL	1,251,700,000		8,636,730.00		20,717,024.35	8,636,730.00	100.00%	6.90M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,717,024.35	8,636,730.00	12,080,294.35
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,717,024.35	8,636,730.00	12,080,294.35
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			2,294.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			633,360.20
60 A D J U S T E D S T A T E C O N T R I B U T I O N			11,449,228.15
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 41.69%	STATE SHARE % = 58.31%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 44.74%	STATE SHARE % = 55.26%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	21,202,166.92		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	885,125.41	884,167.30	98,467.50	98,467.50
August	885,125.41	884,167.30	0.00	0.00
September	885,125.41	884,167.30	0.00	0.00
October	885,125.41	884,167.30	0.00	0.00
November	885,125.41	884,167.30	562,309.72	562,309.72
December	885,125.41	884,167.30	0.00	0.00
Janurary	885,125.41	884,167.30	0.00	0.00
February	885,125.41	884,167.30	0.00	0.00
March	885,125.41	884,167.30	0.00	0.00
April	885,125.41	884,167.30	0.00	0.00
May	885,125.41	886,270.06	166,945.99	166,945.99
June	885,125.43	893,561.88	0.00	0.00
Total	10,621,504.94	10,621,504.94	827,723.21	827,723.21