

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 09 / MSAD 09

2011-12

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	988	557	1,545	746	2,291
10 ATTENDING PUPILS (OCTOBER 2010)	1,039	536	1,575	745	2,320
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,013.5	546.5	1,560.0 (68%)	745.5 (32%)	2,305.5

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	59.6 (17:1)	34.2 (16:1)	49.7 (15:1)	=	143.5 /	152.5 =		.94 X	7711,743 =		4929,346	2319,692
B. GUIDANCE	2.9 (350:1)	1.6 (350:1)	3.0 (250:1)	=	7.5 /	7.8 =		.96 X	419,757 =		274,018	128,949
C. LIBRARIANS	1.3 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.9 /	2.0 =		1.45 X	122,538 =		120,822	56,858
D. HEALTH	1.3 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.9 /	3.0 =		.97 X	139,896 =		92,275	43,424
E. EDUCATION TECHS	10.1 (100:1)	5.5 (100:1)	3.0 (250:1)	=	18.6 /	14.5 =		1.28 X	253,740 =		220,855	103,932
F. LIBRARY TECHS	2.0 (500:1)	1.1 (500:1)	1.5 (500:1)	=	4.6 /	5.5 =		.84 X	109,552 =		62,576	29,448
G. CLERICAL	5.1 (200:1)	2.7 (200:1)	3.7 (200:1)	=	11.5 /	14.2 =		.81 X	433,812 =		238,944	112,444
H. SCHOOL ADMIN.	3.3 (305:1)	1.8 (305:1)	2.4 (315:1)	=	7.5 /	8.1 =		.93 X	643,099 =		406,696	191,386

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	57,720	27,584
B. Supplies and Equipment	342	473	533,520	352,622
C. Professional Development	58	58	90,480	43,239
D. Instructional Leadership Support	24	24	37,440	17,892
E. Co- and Extra-Curricular Student	34	113	53,040	84,242
F. System Administration/Support	218	218	340,080	162,519
G. Operations & Maintenance	1,002	1,191	1563,120	887,891

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1029,128	484,295
B. Education & Library Technicians	36.00%	102,035	48,017
C. Clerical	29.00%	69,294	32,609
D. School Administrators	14.00%	56,937	26,794

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-306,425	-144,217
16 Adjustment for Title I Revenues	-411,779	-193,778

17 TOTALS	9560,120	4815,840
18 E.P.S. RATES	6,128	6,460

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,549.0	819.0	2,368.0		
	OCTOBER 2008	1,509.0	805.0	2,314.0		
	APRIL 2009	1,511.0	767.0	2,278.0		
	OCTOBER 2009	1,525.0	764.0	2,289.0		
	APRIL 2010	1,533.0	738.0	2,271.0		
	OCTOBER 2010	1,568.0	740.0	2,308.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,550.5 +	0.00	X	6,128.00	= 9,501,464.00
	9-12 PUPILS	739.0 +	33.16	X	6,460.00	= 4,988,153.60
	ADULT EDUC. COURSES AT .1	14.4		X	6,460.00	= 93,024.00
	K-8 EQUIV. INSTR. PUPILS	2.000		X	6,128.00	= 12,256.00
	9-12 EQUIV. INSTR. PUPILS	0.625		X	6,460.00	= 4,037.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5727	888.0	X .15	X	6,128.00	= 816,249.60
	9-12 DISADVANTAGED @ .5727	423.2	X .15	X	6,460.00	= 410,080.80
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	6,128.00	= 8,579.20
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,460.00	= 4,522.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,550.5		X	43.00	= 66,671.50
	9-12 STUDENT ASSESSMENT	739.0		X	43.00	= 31,777.00
	K-8 TECHNOLOGY RESOURCES	1,550.5		X	97.00	= 150,398.50
	9-12 TECHNOLOGY RESOURCES	739.0		X	293.00	= 216,527.00
	K-2 PUPILS	546.0	X .10	X	6,128.00	= 334,588.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 124,181.41
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,762,510.91
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					16,259,635.58
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,259,635.58

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	96,849.05	X	101.60%	=	98,398.63
32	SPECIAL EDUCATION - EPS ALLOCATION					1,978,996.22
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	1,330,509.29	X	101.60%	=	1,351,797.44
35	TRANSPORTATION - EPS ALLOCATION					1,352,909.57
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					94,910.24
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,877,012.10
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					21,136,647.68

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	RSU 09/ MSAD 09				
	11/01/11	ADDN/RENV MT. BLUE HIGH SCHOOL	0.00	894,968.12	894,968.12
	05/01/12	ADDN/RENV MT. BLUE HIGH SCHOOL	0.00	1,039,317.82	1,039,317.82
	RSU 09 / SAD 09				
	11/01/11	NEW PREK-3 ELEM SCHOOL (SERIES D)	709,189.05	41,108.14	750,297.19
	05/01/12	NEW PREK-3 ELEM SCHOOL (SERIES D)	0.00	21,605.45	21,605.45
	11/01/11	NEW PREK-3 ELEM SCHOOL (SERIES E)	0.00	151,250.53	151,250.53
	05/01/12	NEW PREK-3 ELEM SCHOOL (SERIES E)	0.00	151,250.53	151,250.53
	SAD 9				
	11/01/11	NEW ELEM SCH-NEW SHARON	162,500.00	10,968.21	173,468.21
	05/01/12	NEW ELEM SCH-NEW SHARON	0.00	5,484.11	5,484.11
42	TOTAL PRINCIPAL & INTEREST		871,689.05	2,315,952.91	3,187,641.96
43	APPROVED LEASES FOR 2010-11 - RSU 09 / MSAD 09				20,279.52
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 09 / MSAD 09				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 09 / MSAD 09				0.00
47	TOTAL DEBT SERVICE ALLOCATION				3,207,921.48
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				24,344,569.16

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL	LOCAL
					ALLOCATION	CONTRIBUTION
	AVG. CAL.		OPERATING	DEBT	TOWN	
	YEAR PUPILS		ALLOCATION	ALLOCATION	ALLOCATION	
				+	=	
CHESTERVILLE	205.0	9.05%	2,203,183.51	0.00	2,203,183.51	
FARMINGTON	793.0	35.03%	8,527,902.58	0.00	8,527,902.58	
INDUSTRY	145.5	6.43%	1,565,355.80	0.00	1,565,355.80	
NEW SHARON	218.0	9.63%	2,344,382.01	0.00	2,344,382.01	
NEW VINEYARD	102.5	4.53%	1,102,808.98	0.00	1,102,808.98	
TEMPLE	64.0	2.83%	688,951.31	0.00	688,951.31	
VIENNA	57.5	2.54%	618,352.06	0.00	618,352.06	
WELD	31.0	1.37%	333,520.60	0.00	333,520.60	
WILTON	647.5	28.59%	6,960,112.32	0.00	6,960,112.32	
TOTAL	2,264.0				24,344,569.17	

	2010 STATE	MILL	TOWN	TOWN				
	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION			
CHESTERVILLE	83,600,000	7.470	624,492.00		2,203,183.51	624,492.00	6.81%	7.47M
FARMINGTON	464,150,000	7.470	3,467,200.50		8,527,902.58	3,467,200.50	37.80%	7.47M
INDUSTRY	86,300,000	7.470	644,661.00		1,565,355.80	644,661.00	7.03%	7.47M
NEW SHARON	97,000,000	7.470	724,590.00		2,344,382.01	724,590.00	7.90%	7.47M
NEW VINEYARD	62,950,000	7.470	470,236.50		1,102,808.98	470,236.50	5.13%	7.47M
TEMPLE	43,800,000	7.470	327,186.00		688,951.31	327,186.00	3.57%	7.47M
VIENNA	62,350,000	7.470	465,754.50		618,352.06	465,754.50	5.08%	7.47M
WELD	87,450,000	7.470	653,251.50		333,520.60	333,520.60	3.64%	3.81M
WILTON	283,150,000	7.470	2,115,130.50		6,960,112.32	2,115,130.50	23.04%	7.47M
TOTAL	1,270,750,000		9,492,502.50		24,344,569.17	9,172,771.60	100.00%	7.22M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	24,344,569.16	9,172,771.60	15,171,797.56
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	24,344,569.16	9,172,771.60	15,171,797.56
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			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			15,394.24
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			15,156,403.32
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 37.68%		STATE SHARE % = 62.32%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 37.74%		STATE SHARE % = 62.26%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	24,847,444.49		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	997,396.78	996,947.69	0.00	0.00
August	997,396.78	996,947.69	0.00	0.00
September	997,396.78	996,947.69	0.00	0.00
October	997,396.78	996,947.69	0.00	0.00
November	997,396.78	996,947.69	1,969,984.05	1,969,984.05
December	997,396.78	996,947.69	0.00	0.00
January	997,396.78	996,947.69	0.00	0.00
February	997,396.78	996,947.69	0.00	0.00
March	997,396.78	996,947.69	0.00	0.00
April	997,396.78	996,947.69	0.00	0.00
May	997,396.78	996,947.69	1,217,657.91	1,217,657.91
June	997,396.78	1,002,336.77	0.00	0.00
Total	11,968,761.36	11,968,761.36	3,187,641.96	3,187,641.96