

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 26

2011-12

826 - 826

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	658	337	995	334	1,329
10 ATTENDING PUPILS (OCTOBER 2010)	657	315	972	337	1,309
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	657.5	326.0	983.5 ( 75%)	335.5 ( 25%)	1,319.0

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	38.7 (17:1)	20.4 (16:1)	22.4 (15:1)	=	81.5 /	109.4 =		.74 X	5483,066 =		3043,102	1014,367
B. GUIDANCE	1.9 (350:1)	0.9 (350:1)	1.3 (250:1)	=	4.1 /	5.8 =		.71 X	265,628 =		141,447	47,149
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.4 (800:1)	=	1.6 /	3.0 =		.53 X	179,340 =		71,288	23,762
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.4 (800:1)	=	1.6 /	2.4 =		.67 X	116,451 =		58,517	19,505
E. EDUCATION TECHS	6.6 (100:1)	3.3 (100:1)	1.3 (250:1)	=	11.2 /	4.5 =		2.49 X	84,385 =		157,589	52,530
F. LIBRARY TECHS	1.3 (500:1)	0.7 (500:1)	0.7 (500:1)	=	2.7 /	3.0 =		.90 X	57,883 =		39,071	13,024
G. CLERICAL	3.3 (200:1)	1.6 (200:1)	1.7 (200:1)	=	6.6 /	7.5 =		.88 X	234,273 =		154,620	51,540
H. SCHOOL ADMIN.	2.2 (305:1)	1.1 (305:1)	1.1 (315:1)	=	4.4 /	7.0 =		.63 X	516,574 =		244,082	81,360

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	36,390	12,414
B. Supplies and Equipment	342	473	336,357	158,692
C. Professional Development	58	58	57,043	19,459
D. Instructional Leadership Support	24	24	23,604	8,052
E. Co- and Extra-Curricular Student	34	113	33,439	37,912
F. System Administration/Support	218	218	214,403	73,139
G. Operations & Maintenance	1,002	1,191	985,467	399,581

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	629,727	209,909
B. Education & Library Technicians	36.00%	70,798	23,599
C. Clerical	29.00%	44,840	14,947
D. School Administrators	14.00%	34,171	11,390

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	94,512	31,509
16 Adjustment for Title I Revenues	-136,042	-45,347

17 TOTALS	6334,425	2258,493
18 E.P.S. RATES	6,441	6,732

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,017.0	561.0	1,578.0		
	OCTOBER 2008	956.0	555.0	1,511.0		
	APRIL 2009	970.0	536.0	1,506.0		
	OCTOBER 2009	991.0	503.0	1,494.0		
	APRIL 2010	999.0	502.0	1,501.0		
	OCTOBER 2010	969.0	521.0	1,490.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	984.0 +	0.00	X	6,441.00	= 6,337,944.00
	9-12 PUPILS	511.5 +	18.16	X	6,732.00	= 3,565,671.12
	ADULT EDUC. COURSES AT .1	6.9		X	6,732.00	= 46,450.80
	K-8 EQUIV. INSTR. PUPILS	1.500		X	6,441.00	= 9,661.50
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,732.00	= 841.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3003	295.5	X .15	X	6,441.00	= 285,497.33
	9-12 DISADVANTAGED @ .3003	153.6	X .15	X	6,732.00	= 155,105.28
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	6,441.00	= 9,017.40
	9-12 LIMITED ENGLISH PROF.	8.0	X .700	X	6,732.00	= 37,699.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	984.0		X	43.00	= 42,312.00
	9-12 STUDENT ASSESSMENT	511.5		X	43.00	= 21,994.50
	K-8 TECHNOLOGY RESOURCES	984.0		X	97.00	= 95,448.00
	9-12 TECHNOLOGY RESOURCES	511.5		X	293.00	= 149,869.50
	K-2 PUPILS	306.5	X .10	X	6,441.00	= 197,416.65
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					10,954,928.78
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					10,626,280.91
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,626,280.91

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	46,320.83	X	101.60%	=	47,061.96
32	SPECIAL EDUCATION - EPS ALLOCATION					2,225,700.17
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	228,647.28	X	101.60%	=	232,305.64
35	TRANSPORTATION - EPS ALLOCATION					749,958.70
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,255,026.47
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					13,881,307.38

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	VEAZIE				
	11/01/11	NEW ELEM SCHOOL	268,295.00	31,885.10	300,180.10
	05/01/12	NEW ELEM SCHOOL	0.00	43,300.36	43,300.36
42	TOTAL PRINCIPAL & INTEREST		268,295.00	75,185.46	343,480.46
43	APPROVED LEASES FOR 2010-11 - RSU 26				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 26				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 26				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - GLENBURN				32,621.34
44	INSURED VALUE FACTOR FOR 2009-10 - VEAZIE				19,870.67
47	TOTAL DEBT SERVICE ALLOCATION				395,972.47
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				14,277,279.85

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
GLENBURN	662.0	44.41%	6,164,688.61		32,621.34		6,197,309.95			
ORONO	563.0	37.77%	5,242,969.80		0.00		5,242,969.80			
VEAZIE	265.5	17.82%	2,473,648.98		363,351.13		2,837,000.11			
<b>TOTAL</b>	<b>1,490.5</b>						<b>14,277,279.86</b>			
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
GLENBURN			287,550,000	7.470	2,147,998.50		6,197,309.95	2,147,998.50	31.04%	7.47M
ORONO			414,900,000	7.470	3,099,303.00		5,242,969.80	3,099,303.00	44.79%	7.47M
VEAZIE			223,900,000	7.470	1,672,533.00		2,837,000.11	1,672,533.00	24.17%	7.47M
<b>TOTAL</b>			<b>926,350,000</b>		<b>6,919,834.50</b>		<b>14,277,279.86</b>	<b>6,919,834.50</b>	<b>100.00%</b>	<b>7.47M</b>

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,277,279.85	6,919,834.50	7,357,445.35
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,277,279.85	6,919,834.50	7,357,445.35
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			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			3,648.19
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			7,353,797.16
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 48.47%		STATE SHARE % = 51.53%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 48.49%		STATE SHARE % = 51.51%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	14,605,927.72		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	584,193.05	584,497.07	0.00	0.00
August	584,193.05	584,497.07	0.00	0.00
September	584,193.05	584,497.07	0.00	0.00
October	584,193.05	584,497.07	0.00	0.00
November	584,193.05	584,497.07	300,180.10	300,180.10
December	584,193.05	584,497.07	0.00	0.00
Janurary	584,193.05	584,497.07	0.00	0.00
February	584,193.05	584,497.08	0.00	0.00
March	584,193.05	584,497.08	0.00	0.00
April	584,193.05	584,497.08	0.00	0.00
May	584,193.05	584,497.08	43,300.36	43,300.36
June	584,193.15	580,848.89	0.00	0.00
Total	7,010,316.70	7,010,316.70	343,480.46	343,480.46