

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 35 / MSAD 35

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)	1,134	564	1,698	766	2,464
10 ATTENDING PUPILS (OCTOBER 2010)	1,121	574	1,695	739	2,434
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,127.5	569.0	1,696.5 (69%)	752.5 (31%)	2,449.0

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	66.3 (17:1)	35.6 (16:1)	50.2 (15:1)	=	152.1 /	155.9 =		.98 X	7722,033 =		5221,638	2345,954
B. GUIDANCE	3.2 (350:1)	1.6 (350:1)	3.0 (250:1)	=	7.8 /	11.0 =		.71 X	504,195 =		247,005	110,973
C. LIBRARIANS	1.4 (800:1)	0.7 (800:1)	0.9 (800:1)	=	3.0 /	2.0 =		1.50 X	104,668 =		108,331	48,671
D. HEALTH	1.4 (800:1)	0.7 (800:1)	0.9 (800:1)	=	3.0 /	5.0 =		.60 X	239,752 =		99,257	44,594
E. EDUCATION TECHS	11.3 (100:1)	5.7 (100:1)	3.0 (250:1)	=	20.0 /	9.5 =		2.11 X	179,938 =		261,972	117,697
F. LIBRARY TECHS	2.3 (500:1)	1.1 (500:1)	1.5 (500:1)	=	4.9 /	5.4 =		.91 X	104,833 =		65,825	29,573
G. CLERICAL	5.6 (200:1)	2.8 (200:1)	3.8 (200:1)	=	12.2 /	17.1 =		.71 X	518,395 =		253,961	114,099
H. SCHOOL ADMIN.	3.7 (305:1)	1.9 (305:1)	2.4 (315:1)	=	8.0 /	8.0 =		1.00 X	649,430 =		448,107	201,323

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	62,771	27,843
B. Supplies and Equipment	342	473	580,203	355,933
C. Professional Development	58	58	98,397	43,645
D. Instructional Leadership Support	24	24	40,716	18,060
E. Co- and Extra-Curricular Student	34	113	57,681	85,033
F. System Administration/Support	218	218	369,837	164,045
G. Operations & Maintenance	1,002	1,191	1699,893	896,228

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1078,484	484,536
B. Education & Library Technicians	36.00%	118,007	53,017
C. Clerical	29.00%	73,649	33,089
D. School Administrators	14.00%	62,735	28,185

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	486,104	218,373
16 Adjustment for Title I Revenues	-78,473	-35,256

17 TOTALS	11356,099	5385,614
18 E.P.S. RATES	6,694	7,157

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,741.0	817.0	2,558.0		
	OCTOBER 2008	1,745.0	791.0	2,536.0		
	APRIL 2009	1,741.0	786.0	2,527.0		
	OCTOBER 2009	1,696.0	776.0	2,472.0		
	APRIL 2010	1,702.0	765.0	2,467.0		
	OCTOBER 2010	1,701.0	735.0	2,436.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,701.5 +	19.50	X	6,694.00	= 11,520,374.00
	9-12 PUPILS	750.0 +	28.33	X	7,157.00	= 5,570,507.81
	ADULT EDUC. COURSES AT .1	5.2		X	7,157.00	= 37,216.40
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,694.00	= 1,673.50
	9-12 EQUIV. INSTR. PUPILS	1.750		X	7,157.00	= 12,524.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1928	328.0	X .15	X	6,694.00	= 329,344.80
	9-12 DISADVANTAGED @ .1928	144.6	X .15	X	7,157.00	= 155,235.33
	K-8 LIMITED ENGLISH PROF.	6.0	X .700	X	6,694.00	= 28,114.80
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	7,157.00	= 15,029.70
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,701.5		X	43.00	= 73,164.50
	9-12 STUDENT ASSESSMENT	750.0		X	43.00	= 32,250.00
	K-8 TECHNOLOGY RESOURCES	1,701.5		X	97.00	= 165,045.50
	9-12 TECHNOLOGY RESOURCES	750.0		X	293.00	= 219,750.00
	K-2 PUPILS	599.0	X .10	X	6,694.00	= 400,970.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,561,201.69
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					18,004,365.63
30	ADJUSTED TOTAL OPERATING ALLOCATION					18,004,365.63

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	129,654.70	X	101.60%	=	131,729.18
32	SPECIAL EDUCATION - EPS ALLOCATION					2,364,740.56
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	110,236.87	X	101.60%	=	112,000.66
35	TRANSPORTATION - EPS ALLOCATION					1,400,478.26
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					135,753.89
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,144,702.55
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					22,149,068.18

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 35				
	11/01/11	MARSHWOOD HS	1,139,698.50	173,306.60	1,313,005.10
	05/01/12	MARSHWOOD HS	0.00	183,936.90	183,936.90
42	TOTAL PRINCIPAL & INTEREST		1,139,698.50	357,243.50	1,496,942.00
43	APPROVED LEASES FOR 2010-11 - RSU 35 / MSAD 35				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 35 / MSAD 35				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 35 / MSAD 35				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,496,942.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				23,646,010.18

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION			
ELIOT	1,025.0	41.96%	9,921,865.87	0.00	9,921,865.87			
SO. BERWICK	1,418.0	58.04%	13,724,144.31	0.00	13,724,144.31			
TOTAL	2,443.0				23,646,010.18			
		2010 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
ELIOT		888,050,000	7.470	6,633,733.50	9,921,865.87	6,633,733.50	55.12%	7.47M
SO. BERWICK		723,150,000	7.470	5,401,930.50	13,724,144.31	5,401,930.50	44.88%	7.47M
TOTAL		1,611,200,000		12,035,664.00	23,646,010.18	12,035,664.00	100.00%	7.47M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			23,646,010.18	12,035,664.00	11,610,346.18		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			23,646,010.18	12,035,664.00	11,610,346.18		
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					15,581.61		
60	ADJUSTED STATE CONTRIBUTION					11,594,764.57		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 50.90% STATE SHARE % = 49.10%							
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 50.97% STATE SHARE % = 49.03%							
63	FYI: 100% E.P.S. TOTAL ALLOCATION			24,202,846.24				

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	841,485.21	842,783.68	0.00	0.00
August	841,485.21	842,783.68	0.00	0.00
September	841,485.21	842,783.68	0.00	0.00
October	841,485.21	842,783.68	0.00	0.00
November	841,485.21	842,783.68	1,313,005.10	1,313,005.10
December	841,485.21	842,783.68	0.00	0.00
Janurary	841,485.21	842,783.68	0.00	0.00
February	841,485.21	842,783.68	0.00	0.00
March	841,485.21	842,783.68	0.00	0.00
April	841,485.21	842,783.68	0.00	0.00
May	841,485.21	842,783.69	183,936.90	183,936.90
June	841,485.26	827,202.08	0.00	0.00
Total	10,097,822.57	10,097,822.57	1,496,942.00	1,496,942.00