

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 40 / MSAD 40

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)	857	448	1,305	592	1,897
10 ATTENDING PUPILS (OCTOBER 2010)	834	455	1,289	566	1,855
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	845.5	451.5	1,297.0 (69%)	579.0 (31%)	1,876.0

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	49.7 (17:1)	28.2 (16:1)	38.6 (15:1)	=	116.5	/	138.1	=	.84 X	6808,125	=	3945,989	1772,836
B. GUIDANCE	2.4 (350:1)	1.3 (350:1)	2.3 (250:1)	=	6.0	/	11.4	=	.53 X	585,822	=	214,235	96,251
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.7 (800:1)	=	2.4	/	3.0	=	.80 X	184,126	=	101,638	45,663
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.7 (800:1)	=	2.4	/	2.6	=	.92 X	129,186	=	82,007	36,844
E. EDUCATION TECHS	8.5 (100:1)	4.5 (100:1)	2.3 (250:1)	=	15.3	/	23.1	=	.66 X	426,162	=	194,074	87,193
F. LIBRARY TECHS	1.7 (500:1)	0.9 (500:1)	1.2 (500:1)	=	3.8	/	6.9	=	.55 X	120,136	=	45,592	20,483
G. CLERICAL	4.2 (200:1)	2.3 (200:1)	2.9 (200:1)	=	9.4	/	15.0	=	.63 X	453,432	=	197,107	88,555
H. SCHOOL ADMIN.	2.8 (305:1)	1.5 (305:1)	1.8 (315:1)	=	6.1	/	9.0	=	.68 X	663,498	=	311,314	139,865

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	47,989	21,423
B. Supplies and Equipment	342	473	443,574	273,867
C. Professional Development	58	58	75,226	33,582
D. Instructional Leadership Support	24	24	31,128	13,896
E. Co- and Extra-Curricular Student	34	113	44,098	65,427
F. System Administration/Support	218	218	282,746	126,222
G. Operations & Maintenance	1,002	1,191	1299,594	689,589

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	825,335	370,803
B. Education & Library Technicians	36.00%	86,280	38,763
C. Clerical	29.00%	57,161	25,681
D. School Administrators	14.00%	43,584	19,581

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-468,886	-210,658

17 TOTALS	7859,784	3755,865
18 E.P.S. RATES	6,060	6,487

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,301.0	580.0	1,881.0		
	OCTOBER 2008	1,312.0	603.0	1,915.0		
	APRIL 2009	1,311.0	589.0	1,900.0		
	OCTOBER 2009	1,298.0	591.0	1,889.0		
	APRIL 2010	1,303.0	578.0	1,881.0		
	OCTOBER 2010	1,285.0	553.0	1,838.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,294.0 +	7.66	X	6,060.00	= 7,888,059.60
	9-12 PUPILS	565.5 +	16.83	X	6,487.00	= 3,777,574.71
	ADULT EDUC. COURSES AT .1	6.1		X	6,487.00	= 39,570.70
	K-8 EQUIV. INSTR. PUPILS	2.000		X	6,060.00	= 12,120.00
	9-12 EQUIV. INSTR. PUPILS	4.500		X	6,487.00	= 29,191.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6132	793.5	X .15	X	6,060.00	= 721,291.50
	9-12 DISADVANTAGED @ .6132	346.8	X .15	X	6,487.00	= 337,453.74
	K-8 LIMITED ENGLISH PROF.	11.0	X .700	X	6,060.00	= 46,662.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,487.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,294.0		X	43.00	= 55,642.00
	9-12 STUDENT ASSESSMENT	565.5		X	43.00	= 24,316.50
	K-8 TECHNOLOGY RESOURCES	1,294.0		X	97.00	= 125,518.00
	9-12 TECHNOLOGY RESOURCES	565.5		X	293.00	= 165,691.50
	K-2 PUPILS	411.0	X .10	X	6,060.00	= 249,066.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 84,031.17
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,556,188.92
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,149,503.25
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,149,503.25

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	23,297.06	X	101.60%	=	23,669.81
32	SPECIAL EDUCATION - EPS ALLOCATION					2,466,922.10
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	781,962.65	X	101.60%	=	794,474.05
35	TRANSPORTATION - EPS ALLOCATION					1,359,409.02
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					126,681.38
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,771,156.37
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,920,659.62

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #40				
	11/01/11	NEW MIDDLE SCH WALDOBORO	571,703.00	220,106.05	791,809.05
	05/01/12	NEW MIDDLE SCH WALDOBORO	0.00	205,813.47	205,813.47
	SAD 40				
	11/01/11	NEW WARREN COMM SCH-ELEM	277,500.00	79,243.83	356,743.83
	05/01/12	NEW WARREN COMM SCH-ELEM	0.00	73,713.69	73,713.69
42	TOTAL PRINCIPAL & INTEREST		849,203.00	578,877.04	1,428,080.04
43	APPROVED LEASES FOR 2010-11 - RSU 40 / MSAD 40				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 40 / MSAD 40				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 40 / MSAD 40				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,428,080.04
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,348,739.66

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION
		%		=
				TOWN ALLOCATION
FRIENDSHIP	138.5	7.53%	1,456,960.10	0.00
UNION	276.5	15.02%	2,906,180.70	0.00
WALDOBORO	678.0	36.84%	7,128,075.69	0.00
WARREN	559.0	30.37%	5,876,212.23	0.00
WASHINGTON	188.5	10.24%	1,981,310.94	0.00
TOTAL	1,840.5			19,348,739.66

	2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
FRIENDSHIP	270,000,000	7.470		2,016,900.00		1,456,960.10	1,456,960.10	13.99%	5.40M
UNION	235,100,000	7.470		1,756,197.00		2,906,180.70	1,756,197.00	16.87%	7.47M
WALDOBORO	504,650,000	7.470		3,769,735.50		7,128,075.69	3,769,735.50	36.20%	7.47M
WARREN	314,300,000	7.470		2,347,821.00		5,876,212.23	2,347,821.00	22.55%	7.47M
WASHINGTON	144,900,000	7.470		1,082,403.00		1,981,310.94	1,082,403.00	10.39%	7.47M
TOTAL	1,468,950,000			10,973,056.50		19,348,739.66	10,413,116.60	100.00%	7.09M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,348,739.66	10,413,116.60	8,935,623.06
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,348,739.66	10,413,116.60	8,935,623.06
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			21,696.64
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			8,913,926.42
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 53.82%		STATE SHARE % = 46.18%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 53.93%		STATE SHARE % = 46.07%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	19,755,425.33		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	623,820.53	625,628.58	0.00	0.00
August	623,820.53	625,628.58	0.00	0.00
September	623,820.53	625,628.58	0.00	0.00
October	623,820.53	625,628.58	0.00	0.00
November	623,820.53	625,628.58	1,148,552.88	1,148,552.88
December	623,820.53	625,628.58	0.00	0.00
Janurary	623,820.53	625,628.59	0.00	0.00
February	623,820.53	625,628.59	0.00	0.00
March	623,820.53	625,628.59	0.00	0.00
April	623,820.53	625,628.59	0.00	0.00
May	623,820.53	625,628.59	279,527.16	279,527.16
June	623,820.55	603,931.95	0.00	0.00
Total	7,485,846.38	7,485,846.38	1,428,080.04	1,428,080.04