

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 20

2011-12

820 - 820

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|---------|-------|----------------|--------------|---------|
| 9 ATTENDING PUPILS (APRIL 2010) | 1,183 | 555 | 1,738 | 827 | 2,565 |
| 10 ATTENDING PUPILS (OCTOBER 2010) | 1,218 | 546 | 1,764 | 821 | 2,585 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010 | 1,200.5 | 550.5 | 1,751.0 (68%) | 824.0 (32%) | 2,575.0 |

| 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 | 70.6 (17:1) | 34.4 (16:1) | 54.9 (15:1) | = | 159.9 / | 193.6 = | = | .83 X | 9566,870 = | = | 5399,541 | 2540,961 |
| B. GUIDANCE | 3.4 (350:1) | 1.6 (350:1) | 3.3 (250:1) | = | 8.3 / | 14.1 = | = | .59 X | 716,977 = | = | 287,651 | 135,365 |
| C. LIBRARIANS | 1.5 (800:1) | 0.7 (800:1) | 1.0 (800:1) | = | 3.2 / | 4.0 = | = | .80 X | 183,808 = | = | 99,991 | 47,055 |
| D. HEALTH | 1.5 (800:1) | 0.7 (800:1) | 1.0 (800:1) | = | 3.2 / | 5.2 = | = | .62 X | 267,344 = | = | 112,712 | 53,041 |
| E. EDUCATION TECHS | 12.0 (100:1) | 5.5 (100:1) | 3.3 (250:1) | = | 20.8 / | 10.2 = | = | 2.04 X | 196,988 = | = | 273,262 | 128,594 |
| F. LIBRARY TECHS | 2.4 (500:1) | 1.1 (500:1) | 1.6 (500:1) | = | 5.1 / | 4.6 = | = | 1.11 X | 96,513 = | = | 72,848 | 34,281 |
| G. CLERICAL | 6.0 (200:1) | 2.8 (200:1) | 4.1 (200:1) | = | 12.9 / | 18.9 = | = | .68 X | 574,096 = | = | 265,462 | 124,923 |
| H. SCHOOL ADMIN. | 3.9 (305:1) | 1.8 (305:1) | 2.6 (315:1) | = | 8.3 / | 11.5 = | = | .72 X | 836,989 = | = | 409,790 | 192,842 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 37 | 37 | 64,787 | 30,488 |
| B. Supplies and Equipment | 342 | 473 | 598,842 | 389,752 |
| C. Professional Development | 58 | 58 | 101,558 | 47,792 |
| D. Instructional Leadership Support | 24 | 24 | 42,024 | 19,776 |
| E. Co- and Extra-Curricular Student | 34 | 113 | 59,534 | 93,112 |
| F. System Administration/Support | 218 | 218 | 381,718 | 179,632 |
| G. Operations & Maintenance | 1,002 | 1,191 | 1754,502 | 981,384 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 1120,980 | 527,520 |
| B. Education & Library Technicians | 36.00% | 124,600 | 58,635 |
| C. Clerical | 29.00% | 76,984 | 36,228 |
| D. School Administrators | 14.00% | 57,371 | 26,998 |

| | | |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01) | 83,659 | 39,369 |
| 16 Adjustment for Title I Revenues | -516,267 | -242,949 |

| | | |
|-----------------|-----------|----------|
| 17 TOTALS | 10871,549 | 5444,798 |
| 18 E.P.S. RATES | 6,209 | 6,608 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 20

2011-12

820 - 820

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A. OPERATING COST ALLOCATIONS

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| | | | | | | |
|----|---|--------------------------|--------------------------|---------|------------------|-----------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2008 | 1,764.0 | 863.0 | 2,627.0 | | |
| | OCTOBER 2008 | 1,773.0 | 868.0 | 2,641.0 | | |
| | APRIL 2009 | 1,767.0 | 847.0 | 2,614.0 | | |
| | OCTOBER 2009 | 1,773.0 | 833.0 | 2,606.0 | | |
| | APRIL 2010 | 1,738.0 | 828.0 | 2,566.0 | | |
| | OCTOBER 2010 | 1,761.0 | 819.0 | 2,580.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 1,749.5 + | 13.16 | X | 6,209.00 | = 10,944,355.94 |
| | 9-12 PUPILS | 823.5 + | 19.50 | X | 6,608.00 | = 5,570,544.00 |
| | ADULT EDUC. COURSES AT .1 | 3.3 | | X | 6,608.00 | = 21,806.40 |
| | K-8 EQUIV. INSTR. PUPILS | 0.500 | | X | 6,209.00 | = 3,104.50 |
| | 9-12 EQUIV. INSTR. PUPILS | 2.000 | | X | 6,608.00 | = 13,216.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .5656 | 989.5 | X .15 | X | 6,209.00 | = 921,570.83 |
| | 9-12 DISADVANTAGED @ .5656 | 465.8 | X .15 | X | 6,608.00 | = 461,700.96 |
| | K-8 LIMITED ENGLISH PROF. | 9.0 | X .700 | X | 6,209.00 | = 39,116.70 |
| | 9-12 LIMITED ENGLISH PROF. | 5.0 | X .700 | X | 6,608.00 | = 23,128.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 1,749.5 | | X | 43.00 | = 75,228.50 |
| | 9-12 STUDENT ASSESSMENT | 823.5 | | X | 43.00 | = 35,410.50 |
| | K-8 TECHNOLOGY RESOURCES | 1,749.5 | | X | 97.00 | = 169,701.50 |
| | 9-12 TECHNOLOGY RESOURCES | 823.5 | | X | 293.00 | = 241,285.50 |
| | K-2 PUPILS | 650.0 | X .10 | X | 6,209.00 | = 403,585.00 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 63,786.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 18,987,540.33 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 18,417,914.12 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 18,417,914.12 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 20

2011-12

820 - 820

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|--------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2009-10 | 167,328.79 | X | 101.60% | = | 170,006.05 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 3,459,138.88 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10 | 1,031,011.00 | X | 101.60% | = | 1,047,507.18 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 1,939,164.30 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2010-11 | | | | | 215,556.88 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 6,831,373.29 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 25,249,287.41 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|---|--------------|------------|---------------|
| | MSAD 34 | | | | |
| | | 11/01/11 NEW MIDDLE SCH-BELFAST | 328,172.00 | 22,151.61 | 350,323.61 |
| | | 05/01/12 NEW MIDDLE SCH-BELFAST | 0.00 | 11,075.81 | 11,075.81 |
| | | 11/01/11 NEW CONSOL ELEM - BELFAST | 429,134.00 | 132,849.08 | 561,983.08 |
| | | 05/01/12 NEW CONSOL ELEM - BELFAST | 0.00 | 125,216.94 | 125,216.94 |
| | MSAD 56 | | | | |
| | | 11/01/11 ADDN/RENV DIST MIDDLE/HIGH SCH | 227,876.00 | 63,455.47 | 291,331.47 |
| | | 05/01/12 ADDN/RENV DIST MIDDLE/HIGH SCH | 0.00 | 75,028.18 | 75,028.18 |
| | MSAD 34 | | | | |
| | | 11/01/11 NICKERSON SCHOOL | 105,866.00 | 10,812.11 | 116,678.11 |
| | | 05/01/12 NICKERSON SCHOOL | 0.00 | 8,240.08 | 8,240.08 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 1,091,048.00 | 448,829.28 | 1,539,877.28 |
| 43 | APPROVED LEASES FOR 2010-11 - RSU 20 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2010-11 - RSU 20 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2009-10 - RSU 20 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 1,539,877.28 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 26,789,164.69 |

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 20

2011-12

820 - 820

| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|--|-----------------------|--------|----------------------|-------------------|--------------------|
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + DEBT ALLOCATION | = TOWN ALLOCATION |
| BELFAST | 886.0 | 34.68% | 8,756,452.87 | 569,562.65 | 9,326,015.52 |
| BELMONT | 140.5 | 5.50% | 1,388,710.81 | 90,320.04 | 1,479,030.85 |
| FRANKFORT | 169.5 | 6.64% | 1,676,552.68 | 85,182.39 | 1,761,735.07 |
| MORRILL | 149.5 | 5.85% | 1,477,083.31 | 96,105.66 | 1,573,188.97 |
| NORTHPORT | 187.5 | 7.34% | 1,853,297.70 | 120,533.86 | 1,973,831.56 |
| SEARSMONT | 231.0 | 9.04% | 2,282,535.58 | 148,497.71 | 2,431,033.29 |
| SEARSPORT | 353.0 | 13.82% | 3,489,451.52 | 177,400.49 | 3,666,852.01 |
| STOCKTON SPRINGS | 206.5 | 8.08% | 2,040,142.42 | 103,776.77 | 2,143,919.19 |
| SWANVILLE | 231.0 | 9.05% | 2,285,060.51 | 148,497.71 | 2,433,558.22 |
| TOTAL | 2,554.5 | | | | 26,789,164.68 |

| | 2010 STATE VALUATION | MILL EXPECTATION | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | | |
|------------------|----------------------|------------------|-------------------|----|-----------------|---------------|---------|-------|
| BELFAST | 874,400,000 | 7.470 | 6,531,768.00 | | 9,326,015.52 | 6,531,768.00 | 40.11% | 7.47M |
| BELMONT | 61,200,000 | 7.470 | 457,164.00 | | 1,479,030.85 | 457,164.00 | 2.81% | 7.47M |
| FRANKFORT | 80,650,000 | 7.470 | 602,455.50 | | 1,761,735.07 | 602,455.50 | 3.70% | 7.47M |
| MORRILL | 68,000,000 | 7.470 | 507,960.00 | | 1,573,188.97 | 507,960.00 | 3.12% | 7.47M |
| NORTHPORT | 404,250,000 | 7.470 | 3,019,747.50 | | 1,973,831.56 | 1,973,831.56 | 12.12% | 4.88M |
| SEARSMONT | 196,700,000 | 7.470 | 1,469,349.00 | | 2,431,033.29 | 1,469,349.00 | 9.02% | 7.47M |
| SEARSPORT | 279,300,000 | 7.470 | 2,086,371.00 | | 3,666,852.01 | 2,086,371.00 | 12.81% | 7.47M |
| STOCKTON SPRINGS | 238,900,000 | 7.470 | 1,784,583.00 | | 2,143,919.19 | 1,784,583.00 | 10.96% | 7.47M |
| SWANVILLE | 116,450,000 | 7.470 | 869,881.50 | | 2,433,558.22 | 869,881.50 | 5.35% | 7.47M |
| TOTAL | 2,319,850,000 | | 17,329,279.50 | | 26,789,164.68 | 16,283,363.56 | 100.00% | 7.02M |

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 20

2011-12

820 - 820

| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------------|-----------------------|------------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 26,789,164.69 | 16,283,363.56 | 10,505,801.13 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 26,789,164.69 | 16,283,363.56 | 10,505,801.13 |
| 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 | | | 3,478.83 |
| 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 | | | 10,502,322.30 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 60.78% | | STATE SHARE % = 39.22% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 60.80% | | STATE SHARE % = 39.20% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 27,358,790.90 | | |

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

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RSU 20

2011-12

820 - 820

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July | 746,870.41 | 747,160.32 | 0.00 | 0.00 |
| August | 746,870.41 | 747,160.32 | 0.00 | 0.00 |
| September | 746,870.41 | 747,160.32 | 0.00 | 0.00 |
| October | 746,870.41 | 747,160.32 | 0.00 | 0.00 |
| November | 746,870.41 | 747,160.32 | 1,320,316.27 | 1,320,316.27 |
| December | 746,870.41 | 747,160.32 | 0.00 | 0.00 |
| Janurary | 746,870.41 | 747,160.32 | 0.00 | 0.00 |
| February | 746,870.41 | 747,160.32 | 0.00 | 0.00 |
| March | 746,870.41 | 747,160.32 | 0.00 | 0.00 |
| April | 746,870.41 | 747,160.32 | 0.00 | 0.00 |
| May | 746,870.41 | 747,160.32 | 219,561.01 | 219,561.01 |
| June | 746,870.51 | 743,681.50 | 0.00 | 0.00 |
| Total | 8,962,445.02 | 8,962,445.02 | 1,539,877.28 | 1,539,877.28 |