

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 06 / MSAD 06

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) | 1,850 | 912 | 2,762 | 1,245 | 4,007 |
| 10 ATTENDING PUPILS (OCTOBER 2010) | 1,818 | 939 | 2,757 | 1,234 | 3,991 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010 | 1,834.0 | 925.5 | 2,759.5 (69%) | 1,239.5 (31%) | 3,999.0 |

| 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 | 107.9 (17:1) | 57.8 (16:1) | 82.6 (15:1) | = | 248.3 / | 258.3 = | = | .96 X | 12487,583 = | = | 8271,775 | 3716,305 |
| B. GUIDANCE | 5.2 (350:1) | 2.6 (350:1) | 5.0 (250:1) | = | 12.8 / | 20.1 = | = | .64 X | 1004,272 = | = | 443,486 | 199,248 |
| C. LIBRARIANS | 2.3 (800:1) | 1.2 (800:1) | 1.5 (800:1) | = | 5.0 / | 5.0 = | = | 1.00 X | 268,372 = | = | 185,177 | 83,195 |
| D. HEALTH | 2.3 (800:1) | 1.2 (800:1) | 1.5 (800:1) | = | 5.0 / | 7.0 = | = | .71 X | 355,044 = | = | 173,936 | 78,145 |
| E. EDUCATION TECHS | 18.3 (100:1) | 9.3 (100:1) | 5.0 (250:1) | = | 32.6 / | 66.0 = | = | .49 X | 1220,491 = | = | 412,648 | 185,393 |
| F. LIBRARY TECHS | 3.7 (500:1) | 1.9 (500:1) | 2.5 (500:1) | = | 8.1 / | 4.0 = | = | 2.03 X | 61,971 = | = | 86,803 | 38,998 |
| G. CLERICAL | 9.2 (200:1) | 4.6 (200:1) | 6.2 (200:1) | = | 20.0 / | 29.1 = | = | .69 X | 852,263 = | = | 405,762 | 182,299 |
| H. SCHOOL ADMIN. | 6.0 (305:1) | 3.0 (305:1) | 3.9 (315:1) | = | 12.9 / | 13.0 = | = | .99 X | 1033,146 = | = | 705,742 | 317,073 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 37 | 37 | 102,102 | 45,862 |
| B. Supplies and Equipment | 342 | 473 | 943,749 | 586,284 |
| C. Professional Development | 58 | 58 | 160,051 | 71,891 |
| D. Instructional Leadership Support | 24 | 24 | 66,228 | 29,748 |
| E. Co- and Extra-Curricular Student | 34 | 113 | 93,823 | 140,064 |
| F. System Administration/Support | 218 | 218 | 601,571 | 270,211 |
| G. Operations & Maintenance | 1,002 | 1,191 | 2765,019 | 1476,245 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 1724,131 | 774,610 |
| B. Education & Library Technicians | 36.00% | 179,802 | 80,781 |
| C. Clerical | 29.00% | 117,671 | 52,867 |
| D. School Administrators | 14.00% | 98,804 | 44,390 |

| | | |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08) | 1032,627 | 463,933 |
| 16 Adjustment for Title I Revenues | -384,820 | -172,890 |

| | | |
|-----------------|-----------|----------|
| 17 TOTALS | 18186,086 | 8664,651 |
| 18 E.P.S. RATES | 6,590 | 6,990 |

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A. OPERATING COST ALLOCATIONS

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|----|---|-------------|-------------|---------|-----------|-----------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2008 | 2,711.0 | 1,212.0 | 3,923.0 | | |
| | OCTOBER 2008 | 2,721.0 | 1,285.0 | 4,006.0 | | |
| | APRIL 2009 | 2,733.0 | 1,245.0 | 3,978.0 | | |
| | OCTOBER 2009 | 2,753.0 | 1,241.0 | 3,994.0 | | |
| | APRIL 2010 | 2,750.0 | 1,231.0 | 3,981.0 | | |
| | OCTOBER 2010 | 2,751.0 | 1,223.0 | 3,974.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 2,750.5 + | 0.00 | X | 6,590.00 | = 18,125,795.00 |
| | 9-12 PUPILS | 1,227.0 + | 12.50 | X | 6,990.00 | = 8,664,105.00 |
| | ADULT EDUC. COURSES AT .1 | 5.7 | | X | 6,990.00 | = 39,843.00 |
| | K-8 EQUIV. INSTR. PUPILS | 2.125 | | X | 6,590.00 | = 14,003.75 |
| | 9-12 EQUIV. INSTR. PUPILS | 5.750 | | X | 6,990.00 | = 40,192.50 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .4362 | 1,199.8 | X .15 | X | 6,590.00 | = 1,186,002.30 |
| | 9-12 DISADVANTAGED @ .4362 | 535.2 | X .15 | X | 6,990.00 | = 561,157.20 |
| | K-8 LIMITED ENGLISH PROF. | 17.0 | X .500 | X | 6,590.00 | = 56,015.00 |
| | 9-12 LIMITED ENGLISH PROF. | 4.0 | X .500 | X | 6,990.00 | = 13,980.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 2,750.5 | | X | 43.00 | = 118,271.50 |
| | 9-12 STUDENT ASSESSMENT | 1,227.0 | | X | 43.00 | = 52,761.00 |
| | K-8 TECHNOLOGY RESOURCES | 2,750.5 | | X | 97.00 | = 266,798.50 |
| | 9-12 TECHNOLOGY RESOURCES | 1,227.0 | | X | 293.00 | = 359,511.00 |
| | K-2 PUPILS | 924.5 | X .10 | X | 6,590.00 | = 609,245.50 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 30,107,681.25 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 29,204,450.81 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 29,204,450.81 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2009-10 | 220,078.00 | X | 101.60% | = | 223,599.25 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 4,848,161.40 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10 | 455,947.26 | X | 101.60% | = | 463,242.42 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 2,455,293.00 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2010-11 | | | | | 384,000.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 8,374,296.06 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 37,578,746.87 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|-----------------------------------|--------------|--------------|---------------|
| | SAD #06 | | | | |
| | 11/01/11 | NEW BUXTON ELEMENTARY SCHOOL | 1,291,974.00 | 546,867.18 | 1,838,841.18 |
| | 05/01/12 | NEW BUXTON ELEMENTARY SCHOOL | 0.00 | 533,462.94 | 533,462.94 |
| | SAD 6 | | | | |
| | 11/01/11 | ADDTN TO BONNEY EAGLE MIDDLE SCHO | 424,966.00 | 37,748.81 | 462,714.81 |
| | 05/01/12 | ADDTN TO BONNEY EAGLE MIDDLE SCHO | 0.00 | 25,285.48 | 25,285.48 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 1,716,940.00 | 1,143,364.41 | 2,860,304.41 |
| 43 | APPROVED LEASES FOR 2010-11 - RSU 06 / MSAD 06 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2010-11 - RSU 06 / MSAD 06 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2009-10 - RSU 06 / MSAD 06 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 2,860,304.41 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 40,439,051.28 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|--|--------------------------|--------|-------------------------|---|
| <hr style="border-top: 1px dashed black;"/> | | | | |
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + DEBT ALLOCATION = TOWN ALLOCATION |
| BUXTON | 1,268.5 | 31.92% | 12,908,145.17 | 0.00 = 12,908,145.17 |
| FRYE ISLAND | 0.0 | 0.00% | 0.00 | 0.00 = 0.00 |
| HOLLIS | 632.0 | 15.90% | 6,429,809.15 | 0.00 = 6,429,809.15 |
| LIMINGTON | 576.0 | 14.49% | 5,859,618.53 | 0.00 = 5,859,618.53 |
| STANDISH | 1,498.0 | 37.69% | 15,241,478.43 | 0.00 = 15,241,478.43 |
| TOTAL | 3,974.5 | | | 40,439,051.28 |

| | 2010 STATE VALUATION X | MILL EXPECTATION | = TOWN CONTRIBUTION | OR TOWN ALLOCATION | | | |
|--------------|---------------------------|---------------------|------------------------|-----------------------|----------------------|----------------|--------------|
| BUXTON | 771,700,000 | 7.470 | 5,764,599.00 | 12,908,145.17 | 5,764,599.00 | 28.65% | 7.47M |
| FRYE ISLAND | 164,550,000 | 7.470 | 1,229,188.50 | 0.00 | 0.00 | 0.00% | 0.00M |
| HOLLIS | 491,400,000 | 7.470 | 3,670,758.00 | 6,429,809.15 | 3,670,758.00 | 18.24% | 7.47M |
| LIMINGTON | 330,750,000 | 7.470 | 2,470,702.50 | 5,859,618.53 | 2,470,702.50 | 12.28% | 7.47M |
| STANDISH | 1,099,650,000 | 7.470 | 8,214,385.50 | 15,241,478.43 | 8,214,385.50 | 40.83% | 7.47M |
| TOTAL | 2,858,050,000 | | 21,349,633.50 | 40,439,051.28 | 20,120,445.00 | 100.00% | 7.04M |

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------------|-----------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 40,439,051.28 | 20,120,445.00 | 20,318,606.28 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 40,439,051.28 | 20,120,445.00 | 20,318,606.28 |
| 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 | | | 94,618.00 |
| 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 | | | 1,230.36 |
| 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 | | | 20,411,993.92 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 49.75% | | STATE SHARE % = 50.25% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 49.52% | | STATE SHARE % = 50.48% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 41,342,281.72 | | |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|---------------|---------------|--------------|--------------|
| July | 1,462,640.79 | 1,455,517.57 | 0.00 | 0.00 |
| August | 1,462,640.79 | 1,455,517.57 | 0.00 | 0.00 |
| September | 1,462,640.79 | 1,455,517.57 | 0.00 | 0.00 |
| October | 1,462,640.79 | 1,455,517.57 | 0.00 | 0.00 |
| November | 1,462,640.79 | 1,455,517.57 | 2,301,555.99 | 2,301,555.99 |
| December | 1,462,640.79 | 1,455,517.57 | 0.00 | 0.00 |
| Janurary | 1,462,640.79 | 1,455,517.57 | 0.00 | 0.00 |
| February | 1,462,640.79 | 1,455,517.57 | 0.00 | 0.00 |
| March | 1,462,640.79 | 1,455,517.57 | 0.00 | 0.00 |
| April | 1,462,640.79 | 1,455,517.58 | 0.00 | 0.00 |
| May | 1,462,640.79 | 1,455,517.58 | 558,748.42 | 558,748.42 |
| June | 1,462,640.82 | 1,540,996.22 | 0.00 | 0.00 |
| Total | 17,551,689.51 | 17,551,689.51 | 2,860,304.41 | 2,860,304.41 |