

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 05

2011-12

805 - 805

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	879	425	1,304	432	1,736
10 ATTENDING PUPILS (OCTOBER 2010)	927	406	1,333	488	1,821
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	903.0	415.5	1,318.5 (74%)	460.0 (26%)	1,778.5

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	53.1 (17:1)	26.0 (16:1)	30.7 (15:1)	=	109.8	/	135.2	=	.81 X	6808,649	=	4081,104	1433,902
B. GUIDANCE	2.6 (350:1)	1.2 (350:1)	1.8 (250:1)	=	5.6	/	7.7	=	.73 X	414,875	=	224,116	78,743
C. LIBRARIANS	1.1 (800:1)	0.5 (800:1)	0.6 (800:1)	=	2.2	/	4.0	=	.55 X	197,848	=	80,524	28,292
D. HEALTH	1.1 (800:1)	0.5 (800:1)	0.6 (800:1)	=	2.2	/	2.9	=	.76 X	147,469	=	82,936	29,140
E. EDUCATION TECHS	9.0 (100:1)	4.2 (100:1)	1.8 (250:1)	=	15.0	/	22.4	=	.67 X	400,693	=	198,663	69,801
F. LIBRARY TECHS	1.8 (500:1)	0.8 (500:1)	0.9 (500:1)	=	3.5	/	3.0	=	1.17 X	58,449	=	50,605	17,780
G. CLERICAL	4.5 (200:1)	2.1 (200:1)	2.3 (200:1)	=	8.9	/	12.8	=	.70 X	396,126	=	205,193	72,095
H. SCHOOL ADMIN.	3.0 (305:1)	1.4 (305:1)	1.5 (315:1)	=	5.9	/	7.0	=	.84 X	536,894	=	333,733	117,258

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	48,785	17,020
B. Supplies and Equipment	342	473	450,927	217,580
C. Professional Development	58	58	76,473	26,680
D. Instructional Leadership Support	24	24	31,644	11,040
E. Co- and Extra-Curricular Student	34	113	44,829	51,980
F. System Administration/Support	218	218	287,433	100,280
G. Operations & Maintenance	1,002	1,191	1321,137	547,860

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	849,049	298,315
B. Education & Library Technicians	36.00%	89,736	31,529
C. Clerical	29.00%	59,506	20,908
D. School Administrators	14.00%	46,723	16,416

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	508,053	178,495
16 Adjustment for Title I Revenues	-78,928	-27,731

17 TOTALS	8992,241	3337,383
18 E.P.S. RATES	6,820	7,255

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,243.0	636.0	1,879.0		
	OCTOBER 2008	1,240.0	593.0	1,833.0		
	APRIL 2009	1,248.0	581.0	1,829.0		
	OCTOBER 2009	1,297.0	551.0	1,848.0		
	APRIL 2010	1,305.0	553.0	1,858.0		
	OCTOBER 2010	1,334.0	577.0	1,911.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,319.5 +	0.00	X	6,820.00	= 8,998,990.00
	9-12 PUPILS	565.0 +	16.83	X	7,255.00	= 4,221,176.65
	ADULT EDUC. COURSES AT .1	1.7		X	7,255.00	= 12,333.50
	K-8 EQUIV. INSTR. PUPILS	0.500		X	6,820.00	= 3,410.00
	9-12 EQUIV. INSTR. PUPILS	0.750		X	7,255.00	= 5,441.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2241	295.7	X .15	X	6,820.00	= 302,501.10
	9-12 DISADVANTAGED @ .2241	126.6	X .15	X	7,255.00	= 137,772.45
	K-8 LIMITED ENGLISH PROF.	13.0	X .500	X	6,820.00	= 44,330.00
	9-12 LIMITED ENGLISH PROF.	6.0	X .500	X	7,255.00	= 21,765.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,319.5		X	43.00	= 56,738.50
	9-12 STUDENT ASSESSMENT	565.0		X	43.00	= 24,295.00
	K-8 TECHNOLOGY RESOURCES	1,319.5		X	97.00	= 127,991.50
	9-12 TECHNOLOGY RESOURCES	565.0		X	293.00	= 165,545.00
	K-2 PUPILS	477.5	X .10	X	6,820.00	= 325,655.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,447,944.95
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					14,014,506.60
30	ADJUSTED TOTAL OPERATING ALLOCATION					14,014,506.60

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	83,229.00	X	101.60%	=	84,560.66
32	SPECIAL EDUCATION - EPS ALLOCATION					2,302,657.50
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	285,539.76	X	101.60%	=	290,108.40
35	TRANSPORTATION - EPS ALLOCATION					1,028,459.08
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					2,074.56
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,707,860.20
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,722,366.80

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	DURHAM				
	11/01/11	DURHAM NEW PREK-8 SCHOOL	886,469.00	274,038.04	1,160,507.04
	05/01/12	DURHAM NEW PREK-8 SCHOOL	0.00	264,840.92	264,840.92
42	TOTAL PRINCIPAL & INTEREST		886,469.00	538,878.96	1,425,347.96
43	APPROVED LEASES FOR 2010-11 - RSU 05				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 05				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - FREEPORT				10,560.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,435,907.96
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,158,274.76

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
DURHAM	568.0	30.24%	5,359,243.72		1,425,347.96		6,784,591.68			
FREEPORT	1,122.5	59.76%	10,590,886.40		10,560.00		10,601,446.40			
POWNA	188.0	10.00%	1,772,236.68		0.00		1,772,236.68			
TOTAL	1,878.5						19,158,274.76			
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
DURHAM			351,050,000	7.470	2,622,343.50		6,784,591.68	2,622,343.50	17.90%	7.47M
FREEPORT			1,554,400,000	7.470	11,611,368.00		10,601,446.40	10,601,446.40	72.36%	6.82M
POWNA			191,050,000	7.470	1,427,143.50		1,772,236.68	1,427,143.50	9.74%	7.47M
TOTAL			2,096,500,000		15,660,855.00		19,158,274.76	14,650,933.40	100.00%	6.99M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,158,274.76	14,650,933.40	4,507,341.36
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		412,820.00-	412,820.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,158,274.76	14,238,113.40	4,920,161.36
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			15,577.74
60 ADJUSTED STATE CONTRIBUTION			4,904,583.62
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 76.47%	STATE SHARE % = 23.53%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 74.40%	STATE SHARE % = 25.60%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	19,591,713.11		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
DURHAM		6,784,591.68	2,622,343.50	18.42%	7.47
FREEPORT	412,820.00	10,601,446.40	10,188,626.40	71.56%	6.55
POWNAI		1,772,236.68	1,427,143.50	10.02%	7.47
TOTAL	412,820.00	19,158,274.76	14,238,113.40	100.00%	6.79

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
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	289,936.30	291,234.45	0.00	0.00
August	289,936.30	291,234.45	0.00	0.00
September	289,936.30	291,234.45	0.00	0.00
October	289,936.30	291,234.45	0.00	0.00
November	289,936.30	291,234.45	1,160,507.04	1,160,507.04
December	289,936.30	291,234.45	0.00	0.00
Janurary	289,936.30	291,234.45	0.00	0.00
February	289,936.30	291,234.45	0.00	0.00
March	289,936.30	291,234.45	0.00	0.00
April	289,936.30	291,234.45	0.00	0.00
May	289,936.30	291,234.45	264,840.92	264,840.92
June	289,936.36	275,656.71	0.00	0.00
Total	3,479,235.66	3,479,235.66	1,425,347.96	1,425,347.96