

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 22 / MSAD 22

2011-12

522 - 522

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	912	504	1,416	753	2,169
10 ATTENDING PUPILS (OCTOBER 2010)	954	454	1,408	743	2,151
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	933.0	479.0	1,412.0 (65%)	748.0 (35%)	2,160.0

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	54.9 (17:1)	29.9 (16:1)	49.9 (15:1)	=	134.7 /	136.3 =	=	.99 X	7009,815 =	=	4510,816	2428,901
B. GUIDANCE	2.7 (350:1)	1.4 (350:1)	3.0 (250:1)	=	7.1 /	8.4 =	=	.85 X	435,139 =	=	240,414	129,454
C. LIBRARIANS	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7 /	3.0 =	=	.90 X	171,362 =	=	100,247	53,979
D. HEALTH	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7 /	3.5 =	=	.77 X	172,458 =	=	86,315	46,478
E. EDUCATION TECHS	9.3 (100:1)	4.8 (100:1)	3.0 (250:1)	=	17.1 /	8.2 =	=	2.09 X	169,259 =	=	229,938	123,813
F. LIBRARY TECHS	1.9 (500:1)	1.0 (500:1)	1.5 (500:1)	=	4.4 /	2.4 =	=	1.83 X	51,937 =	=	61,779	33,266
G. CLERICAL	4.7 (200:1)	2.4 (200:1)	3.7 (200:1)	=	10.8 /	13.1 =	=	.82 X	402,608 =	=	214,590	115,549
H. SCHOOL ADMIN.	3.1 (305:1)	1.6 (305:1)	2.4 (315:1)	=	7.1 /	6.6 =	=	1.08 X	517,200 =	=	363,074	195,502

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	52,244	27,676
B. Supplies and Equipment	342	473	482,904	353,804
C. Professional Development	58	58	81,896	43,384
D. Instructional Leadership Support	24	24	33,888	17,952
E. Co- and Extra-Curricular Student	34	113	48,008	84,524
F. System Administration/Support	218	218	307,816	163,064
G. Operations & Maintenance	1,002	1,191	1414,824	890,868

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	938,180	505,174
B. Education & Library Technicians	36.00%	105,018	56,548
C. Clerical	29.00%	62,231	33,509
D. School Administrators	14.00%	50,830	27,370

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	140,313	75,544
16 Adjustment for Title I Revenues	-151,679	-81,673

17 TOTALS	9373,646	5324,685
18 E.P.S. RATES	6,639	7,119

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 22 / MSAD 22

2011-12

522 - 522

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,426.0	735.0	2,161.0		
	OCTOBER 2008	1,421.0	740.0	2,161.0		
	APRIL 2009	1,449.0	727.0	2,176.0		
	OCTOBER 2009	1,413.0	754.0	2,167.0		
	APRIL 2010	1,412.0	750.0	2,162.0		
	OCTOBER 2010	1,404.0	740.0	2,144.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,408.0 +	12.83	X	6,639.00	= 9,432,890.37
	9-12 PUPILS	745.0 +	0.00	X	7,119.00	= 5,303,655.00
	ADULT EDUC. COURSES AT .1	0.0		X	7,119.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.750		X	6,639.00	= 4,979.25
	9-12 EQUIV. INSTR. PUPILS	2.000		X	7,119.00	= 14,238.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2664	375.1	X .15	X	6,639.00	= 373,543.34
	9-12 DISADVANTAGED @ .2664	198.5	X .15	X	7,119.00	= 211,968.23
	K-8 LIMITED ENGLISH PROF.	7.0	X .700	X	6,639.00	= 32,531.10
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	7,119.00	= 4,983.30
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,408.0		X	43.00	= 60,544.00
	9-12 STUDENT ASSESSMENT	745.0		X	43.00	= 32,035.00
	K-8 TECHNOLOGY RESOURCES	1,408.0		X	97.00	= 136,576.00
	9-12 TECHNOLOGY RESOURCES	745.0		X	293.00	= 218,285.00
	K-2 PUPILS	491.5	X .10	X	6,639.00	= 326,306.85
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,152,535.44
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,667,959.37
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,667,959.37

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 22 / MSAD 22

2011-12

522 - 522

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	114,928.70	X	101.60%	=	116,767.56
32	SPECIAL EDUCATION - EPS ALLOCATION					3,344,179.23
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	328,647.28	X	101.60%	=	333,905.64
35	TRANSPORTATION - EPS ALLOCATION					970,534.21
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,765,386.64
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,433,346.01

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	SAD 22					
		11/01/11 NEW MIDDLE SCHOOL	312,050.00	27,714.92		339,764.92
		05/01/12 NEW MIDDLE SCHOOL	0.00	18,566.98		18,566.98
	RSU 22 / MSAD 22					
		11/01/11 NEW HAMPDEN ACADEMY	0.00	1,237,087.78		1,237,087.78
		05/01/12 NEW HAMPDEN ACADEMY	0.00	812,685.40		812,685.40
	SAD 22 WINTERPORT					
		11/01/11 LEROY SMITH SCHOOL ADDN	144,150.00	25,338.50		169,488.50
		05/01/12 LEROY SMITH SCHOOL ADDN	0.00	24,870.19		24,870.19
	SAD 22					
		11/01/11 NEW MIDDLE SCH-WINTERPORT	215,000.00	14,512.50		229,512.50
		05/01/12 NEW MIDDLE SCH-WINTERPORT	0.00	7,256.25		7,256.25
42	TOTAL PRINCIPAL & INTEREST		671,200.00	2,168,032.52		2,839,232.52
43	APPROVED LEASES FOR 2010-11 - RSU 22 / MSAD 22					76,584.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 22 / MSAD 22					0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 22 / MSAD 22					0.00
47	TOTAL DEBT SERVICE ALLOCATION					2,915,816.52
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					23,349,162.53

S T A T E O F M A I N E
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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 22 / MSAD 22

2011-12

522 - 522

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
HAMPDEN	1,268.5	59.08%	13,794,685.22		0.00		13,794,685.22			
NEWBURGH	234.0	10.90%	2,545,058.72		0.00		2,545,058.72			
WINTERPORT	644.5	30.02%	7,009,418.59		0.00		7,009,418.59			
 TOTAL	 2,147.0						 23,349,162.53			
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
HAMPDEN			579,550,000	7.470	4,329,238.50		13,794,685.22	4,329,238.50	61.97%	7.47M
NEWBURGH			98,750,000	7.470	737,662.50		2,545,058.72	737,662.50	10.56%	7.47M
WINTERPORT			256,950,000	7.470	1,919,416.50		7,009,418.59	1,919,416.50	27.47%	7.47M
 TOTAL			 935,250,000		 6,986,317.50		 23,349,162.53	 6,986,317.50	100.00%	 7.47M

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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 22 / MSAD 22

2011-12

522 - 522

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,349,162.53	6,986,317.50	16,362,845.03
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,349,162.53	6,986,317.50	16,362,845.03
51 PLUS AUDIT ADJUSTMENTS			4,523.75
52 LESS AUDIT ADJUSTMENTS			37,622.05
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			0.00
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			16,329,746.73
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 29.92%		STATE SHARE % = 70.08%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 30.06%		STATE SHARE % = 69.94%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	23,833,738.60		

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 22 / MSAD 22

2011-12

522 - 522

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,124,209.51	1,123,832.53	0.00	0.00
August	1,124,209.51	1,123,832.53	0.00	0.00
September	1,124,209.51	1,123,832.54	0.00	0.00
October	1,124,209.51	1,123,832.54	0.00	0.00
November	1,124,209.51	1,123,832.54	1,975,853.70	1,975,853.70
December	1,124,209.51	1,123,832.54	0.00	0.00
Janurary	1,124,209.51	1,123,832.54	0.00	0.00
February	1,124,209.51	1,123,832.54	0.00	0.00
March	1,124,209.51	1,123,832.54	0.00	0.00
April	1,124,209.51	1,127,602.26	0.00	0.00
May	1,124,209.51	1,124,209.55	863,378.82	863,378.82
June	1,124,209.60	1,124,209.56	0.00	0.00
Total	13,490,514.21	13,490,514.21	2,839,232.52	2,839,232.52