

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 52 / MSAD 52

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)	892	514	1,406	612	2,018
10 ATTENDING PUPILS (OCTOBER 2010)	965	483	1,448	645	2,093
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	928.5	498.5	1,427.0 ( 69%)	628.5 ( 31%)	2,055.5

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	54.6 (17:1)	31.2 (16:1)	41.9 (15:1)	=	127.7 /	149.1 =	=	.86 X	7144,548 =	=	4239,575	1904,736
B. GUIDANCE	2.7 (350:1)	1.4 (350:1)	2.5 (250:1)	=	6.6 /	9.6 =	=	.69 X	470,625 =	=	224,064	100,667
C. LIBRARIANS	1.2 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.6 /	3.0 =	=	.87 X	164,980 =	=	99,038	44,495
D. HEALTH	1.2 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.6 /	3.0 =	=	.87 X	144,238 =	=	86,586	38,901
E. EDUCATION TECHS	9.3 (100:1)	5.0 (100:1)	2.5 (250:1)	=	16.8 /	22.2 =	=	.76 X	409,392 =	=	214,685	96,453
F. LIBRARY TECHS	1.9 (500:1)	1.0 (500:1)	1.3 (500:1)	=	4.2 /	4.2 =	=	1.00 X	89,247 =	=	61,580	27,667
G. CLERICAL	4.6 (200:1)	2.5 (200:1)	3.1 (200:1)	=	10.2 /	12.0 =	=	.85 X	377,359 =	=	221,321	99,434
H. SCHOOL ADMIN.	3.0 (305:1)	1.6 (305:1)	2.0 (315:1)	=	6.6 /	8.7 =	=	.76 X	669,671 =	=	351,176	157,774

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	52,799	23,255
B. Supplies and Equipment	342	473	488,034	297,281
C. Professional Development	58	58	82,766	36,453
D. Instructional Leadership Support	24	24	34,248	15,084
E. Co- and Extra-Curricular Student	34	113	48,518	71,021
F. System Administration/Support	218	218	311,086	137,013
G. Operations & Maintenance	1,002	1,191	1429,854	748,544

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	883,360	396,872
B. Education & Library Technicians	36.00%	99,455	44,683
C. Clerical	29.00%	64,183	28,836
D. School Administrators	14.00%	49,165	22,088

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-132,939	-59,717
16 Adjustment for Title I Revenues	-181,515	-81,550

17 TOTALS	8727,038	4149,989
18 E.P.S. RATES	6,116	6,603

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,401.0	680.0	2,081.0		
	OCTOBER 2008	1,360.0	697.0	2,057.0		
	APRIL 2009	1,368.0	689.0	2,057.0		
	OCTOBER 2009	1,410.0	647.0	2,057.0		
	APRIL 2010	1,410.0	615.0	2,025.0		
	OCTOBER 2010	1,453.0	648.0	2,101.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,431.5 +	0.00	X	6,116.00	= 8,755,054.00
	9-12 PUPILS	631.5 +	31.16	X	6,603.00	= 4,375,543.98
	ADULT EDUC. COURSES AT .1	34.5		X	6,603.00	= 227,803.50
	K-8 EQUIV. INSTR. PUPILS	0.500		X	6,116.00	= 3,058.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,603.00	= 3,301.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3978	569.5	X .15	X	6,116.00	= 522,459.30
	9-12 DISADVANTAGED @ .3978	251.2	X .15	X	6,603.00	= 248,801.04
	K-8 LIMITED ENGLISH PROF.	26.0	X .500	X	6,116.00	= 79,508.00
	9-12 LIMITED ENGLISH PROF.	15.0	X .500	X	6,603.00	= 49,522.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,431.5		X	43.00	= 61,554.50
	9-12 STUDENT ASSESSMENT	631.5		X	43.00	= 27,154.50
	K-8 TECHNOLOGY RESOURCES	1,431.5		X	97.00	= 138,855.50
	9-12 TECHNOLOGY RESOURCES	631.5		X	293.00	= 185,029.50
	K-2 PUPILS	496.0	X .10	X	6,116.00	= 303,353.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 123,562.25
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					15,104,561.67
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					14,651,424.81
30	ADJUSTED TOTAL OPERATING ALLOCATION					14,651,424.81

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	112,645.48	X	101.60%	=	114,447.81
32	SPECIAL EDUCATION - EPS ALLOCATION					2,507,554.97
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					1,370,536.45
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					132,457.66
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,124,996.89
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,776,421.70

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 52				
	11/01/11	LEAVITT HS ADDIN, IN TURNER	879,700.00	152,695.63	1,032,395.63
	05/01/12	LEAVITT HS ADDIN, IN TURNER	0.00	163,606.59	163,606.59
	11/01/11	NEW ELEM	239,500.00	7,903.50	247,403.50
42	TOTAL PRINCIPAL & INTEREST		1,119,200.00	324,205.72	1,443,405.72
43	APPROVED LEASES FOR 2010-11 - RSU 52 / MSAD 52				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 52 / MSAD 52				45,136.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 52 / MSAD 52				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,488,541.72
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				20,264,963.42

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
GREENE	709.5	34.52%	6,995,465.37		0.00		6,995,465.37			
LEEDS	375.5	18.27%	3,702,408.82		0.00		3,702,408.82			
TURNER	970.5	47.21%	9,567,089.23		0.00		9,567,089.23			
 TOTAL	 2,055.5						 20,264,963.42			
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
GREENE			330,900,000	7.470	2,471,823.00		6,995,465.37	2,471,823.00	32.63%	7.47M
LEEDS			177,800,000	7.470	1,328,166.00		3,702,408.82	1,328,166.00	17.53%	7.47M
TURNER			505,450,000	7.470	3,775,711.50		9,567,089.23	3,775,711.50	49.84%	7.47M
 TOTAL			 1,014,150,000		 7,575,700.50		 20,264,963.42	 7,575,700.50	100.00%	 7.47M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,264,963.42	7,575,700.50	12,689,262.92
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,264,963.42	7,575,700.50	12,689,262.92
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			22,129.67
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			12,667,133.25
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 37.38%		STATE SHARE % = 62.62%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 37.49%		STATE SHARE % = 62.51%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	20,718,100.28		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	935,310.62	937,154.76	0.00	0.00
August	935,310.62	937,154.76	0.00	0.00
September	935,310.62	937,154.76	0.00	0.00
October	935,310.62	937,154.76	0.00	0.00
November	935,310.62	937,154.77	1,279,799.13	1,279,799.13
December	935,310.62	937,154.77	0.00	0.00
Janurary	935,310.62	937,154.77	0.00	0.00
February	935,310.62	937,154.77	0.00	0.00
March	935,310.62	937,154.77	0.00	0.00
April	935,310.62	937,154.77	0.00	0.00
May	935,310.62	937,154.77	163,606.59	163,606.59
June	935,310.71	915,025.10	0.00	0.00
Total	11,223,727.53	11,223,727.53	1,443,405.72	1,443,405.72