

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 05

2009-10

805 - 805

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	828	412	1,240	434	1,674
10 ATTENDING PUPILS (OCTOBER 2008)	836	405	1,241	420	1,661
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	832.0	408.5	1,240.5 (74%)	427.0 (26%)	1,667.5

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	48.9 (17:1)	25.5 (16:1)	28.5 (15:1)	=	102.9 /	131.1 =	=	.78 X	6442,611 =	=	3718,675	1306,562
B. GUIDANCE	2.4 (350:1)	1.2 (350:1)	1.7 (250:1)	=	5.3 /	6.3 =	=	.84 X	342,088 =	=	212,642	74,712
C. LIBRARIANS	1.0 (800:1)	0.5 (800:1)	0.5 (800:1)	=	2.0 /	3.9 =	=	.51 X	176,897 =	=	66,761	23,456
D. HEALTH	1.0 (800:1)	0.5 (800:1)	0.5 (800:1)	=	2.0 /	3.6 =	=	.56 X	180,377 =	=	74,748	26,263
E. EDUCATION TECHS	8.3 (100:1)	4.1 (100:1)	1.7 (250:1)	=	14.1 /	23.0 =	=	.61 X	395,259 =	=	178,420	62,688
F. LIBRARY TECHS	1.7 (500:1)	0.8 (500:1)	0.9 (500:1)	=	3.4 /	5.0 =	=	.68 X	87,054 =	=	43,806	15,391
G. CLERICAL	4.2 (200:1)	2.0 (200:1)	2.1 (200:1)	=	8.3 /	12.6 =	=	.66 X	373,459 =	=	182,397	64,086
H. SCHOOL ADMIN.	2.7 (305:1)	1.3 (305:1)	1.4 (315:1)	=	5.4 /	7.9 =	=	.68 X	574,303 =	=	288,989	101,537

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	43,418	14,945
B. Supplies and Equipment	329	455	408,125	194,285
C. Professional Development	56	56	69,468	23,912
D. Instructional Leadership Support	23	23	28,532	9,821
E. Co- and Extra-Curricular Student	32	108	39,696	46,116
F. System Administration/Support	210	210	260,505	89,670
G. Operations & Maintenance	962	1,143	1193,361	488,061

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	773,837	271,889
B. Education & Library Technicians	36.00%	80,001	28,108
C. Clerical	29.00%	52,895	18,585
D. School Administrators	14.00%	40,458	14,215

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	460,563	161,794
16 Adjustment for Title I Revenues	-80,571	-28,308

17 TOTALS	8136,726	3007,787
18 E.P.S. RATES	6,559	7,044

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,304.0	682.0	1,986.0		
	OCTOBER 2006	1,275.0	656.0	1,931.0		
	APRIL 2007	1,279.0	653.0	1,932.0		
	OCTOBER 2007	1,250.0	661.0	1,911.0		
	APRIL 2008	1,243.0	636.0	1,879.0		
	OCTOBER 2008	1,240.0	593.0	1,833.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,241.5 +	23.66	X	6,559.00	= 8,298,184.44
	9-12 PUPILS	614.5 +	32.33	X	7,044.00	= 4,556,270.52
	ADULT EDUC. COURSES AT .1	2.0		X	7,044.00	= 14,088.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,559.00	= 1,639.75
	9-12 EQUIV. INSTR. PUPILS	0.250		X	7,044.00	= 1,761.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1968	244.3	X .15	X	6,559.00	= 240,354.56
	9-12 DISADVANTAGED @ .1968	120.9	X .15	X	7,044.00	= 127,742.94
	K-8 LIMITED ENGLISH PROF.	10.0	X .700	X	6,559.00	= 45,913.00
	9-12 LIMITED ENGLISH PROF.	4.0	X .700	X	7,044.00	= 19,723.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,241.5		X	41.00	= 50,901.50
	9-12 STUDENT ASSESSMENT	614.5		X	41.00	= 25,194.50
	K-8 TECHNOLOGY RESOURCES	1,241.5		X	93.00	= 115,459.50
	9-12 TECHNOLOGY RESOURCES	614.5		X	281.00	= 172,674.50
	K-2 PUPILS	421.0	X .10	X	6,559.00	= 276,133.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 121,052.32
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,067,093.63
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,645,080.82
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,645,080.82

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	72,966.83	X	102.90%	=	75,082.87
32	SPECIAL EDUCATION - EPS ALLOCATION					2,058,841.85
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	284,272.90	X	102.90%	=	292,516.81
35	TRANSPORTATION - EPS ALLOCATION					1,075,192.70
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					66,010.08
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,567,644.31
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,212,725.13

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	DURHAM				
	05/01/10	DURHAM NEW PREK-8 SCHOOL	0.00	391,511.43	391,511.43
	FREEPORT				
	09/01/09	NEW ELEM SCHOOL	275,000.00	19,937.50	294,937.50
	03/01/10	NEW ELEM SCHOOL	0.00	9,968.75	9,968.75
42	TOTAL PRINCIPAL & INTEREST		275,000.00	421,417.68	696,417.68
43	APPROVED LEASES FOR 2008-09 - RSU 05				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - RSU 05				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - FREEPORT				33,600.00
44	INSURED VALUE FACTOR FOR 2007-08 - RSU 05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				730,017.68
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				17,942,742.81

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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	544.5	29.37%	5,055,377.37		391,511.43		5,446,888.80			
FREEPORT	1,109.0	59.82%	10,296,652.17		338,506.25		10,635,158.42			
POWNAW	200.5	10.81%	1,860,695.59		0.00		1,860,695.59			
TOTAL	1,854.0						17,942,742.81			
			2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
DURHAM			332,300,000	6.690	2,223,087.00		5,446,888.80	2,223,087.00	16.31%	6.69M
FREEPORT			1,515,400,000	6.690	10,138,026.00		10,635,158.42	10,138,026.00	74.39%	6.69M
POWNAW			189,400,000	6.690	1,267,086.00		1,860,695.59	1,267,086.00	9.30%	6.69M
TOTAL			2,037,100,000		13,628,199.00		17,942,742.81	13,628,199.00	100.00%	6.69M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,942,742.81	13,628,199.00	4,314,543.81
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,942,742.81	13,628,199.00	4,314,543.81
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			615,653.00
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			3,698,890.81
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 75.95%		STATE SHARE % = 24.05%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 79.39%		STATE SHARE % = 20.61%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	18,364,755.62		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	250,206.09	304,528.76	0.00	0.00
August	250,206.09	304,528.76	0.00	0.00
September	250,206.09	304,528.76	294,937.50	294,937.50
October	250,206.09	304,528.76	0.00	0.00
November	250,206.09	304,528.76	0.00	0.00
December	250,206.09	304,528.76	0.00	0.00
Janurary	250,206.09	304,528.76	0.00	0.00
February	250,206.09	174,154.36	0.00	0.00
March	250,206.09	174,154.36	9,968.75	9,968.75
April	250,206.09	174,154.36	0.00	0.00
May	250,206.09	174,154.36	391,511.43	391,511.43
June	250,206.14	174,154.37	0.00	0.00
Total	3,002,473.13	3,002,473.13	696,417.68	696,417.68