

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 14

2009-10

814 - 814

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	1,525	813	2,338	991	3,329
10 ATTENDING PUPILS (OCTOBER 2008)	1,523	800	2,323	1,048	3,371
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,524.0	806.5	2,330.5 ( 70%)	1,019.5 ( 30%)	3,350.0

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	89.6 (17:1)	50.4 (16:1)	68.0 (15:1)	=	208.0	/	221.7	=	.94 X	10206,307	=	6715,750	2878,179
B. GUIDANCE	4.4 (350:1)	2.3 (350:1)	4.1 (250:1)	=	10.8	/	15.9	=	.68 X	827,028	=	393,665	168,714
C. LIBRARIANS	1.9 (800:1)	1.0 (800:1)	1.3 (800:1)	=	4.2	/	2.9	=	1.45 X	149,410	=	151,652	64,993
D. HEALTH	1.9 (800:1)	1.0 (800:1)	1.3 (800:1)	=	4.2	/	4.0	=	1.05 X	197,330	=	145,038	62,159
E. EDUCATION TECHS	15.2 (100:1)	8.1 (100:1)	4.1 (250:1)	=	27.4	/	34.4	=	.80 X	626,612	=	350,903	150,387
F. LIBRARY TECHS	3.0 (500:1)	1.6 (500:1)	2.0 (500:1)	=	6.6	/	4.0	=	1.65 X	65,849	=	76,056	32,595
G. CLERICAL	7.6 (200:1)	4.0 (200:1)	5.1 (200:1)	=	16.7	/	19.6	=	.85 X	590,251	=	351,199	150,514
H. SCHOOL ADMIN.	5.0 (305:1)	2.6 (305:1)	3.2 (315:1)	=	10.8	/	12.0	=	.90 X	953,046	=	600,419	257,322

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	81,568	35,683
B. Supplies and Equipment	329	455	766,735	463,873
C. Professional Development	56	56	130,508	57,092
D. Instructional Leadership Support	23	23	53,602	23,449
E. Co- and Extra-Curricular Student	32	108	74,576	110,106
F. System Administration/Support	210	210	489,405	214,095
G. Operations & Maintenance	962	1,143	2241,941	1165,289

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1407,160	603,069
B. Education & Library Technicians	36.00%	153,705	65,874
C. Clerical	29.00%	101,848	43,649
D. School Administrators	14.00%	84,059	36,025

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	849,041	363,933
16 Adjustment for Title I Revenues	-131,443	-56,332

17 TOTALS	15087,387	6890,667
18 E.P.S. RATES	6,474	6,759

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 14

2009-10

814 - 814

=====

A. OPERATING COST ALLOCATIONS

-----

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	2,440.0	1,078.0	3,518.0		
	OCTOBER 2006	2,384.0	1,136.0	3,520.0		
	APRIL 2007	2,355.0	1,091.0	3,446.0		
	OCTOBER 2007	2,336.0	1,117.0	3,453.0		
	APRIL 2008	2,344.0	1,088.0	3,432.0		
	OCTOBER 2008	2,327.0	1,114.0	3,441.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,335.5 +	28.83	X	6,474.00	= 15,306,672.42
	9-12 PUPILS	1,101.0 +	3.00	X	6,759.00	= 7,461,936.00
	ADULT EDUC. COURSES AT .1	7.6		X	6,759.00	= 51,368.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,474.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.875		X	6,759.00	= 12,673.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3038	709.5	X .15	X	6,474.00	= 688,995.45
	9-12 DISADVANTAGED @ .3038	334.5	X .15	X	6,759.00	= 339,132.83
	K-8 LIMITED ENGLISH PROF.	14.0	X .500	X	6,474.00	= 45,318.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .500	X	6,759.00	= 10,138.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,335.5		X	41.00	= 95,755.50
	9-12 STUDENT ASSESSMENT	1,101.0		X	41.00	= 45,141.00
	K-8 TECHNOLOGY RESOURCES	2,335.5		X	93.00	= 217,201.50
	9-12 TECHNOLOGY RESOURCES	1,101.0		X	281.00	= 309,381.00
	K-2 PUPILS	734.0	X .10	X	6,474.00	= 475,191.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					25,058,905.33
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					24,307,138.17
30	ADJUSTED TOTAL OPERATING ALLOCATION					24,307,138.17

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 14

2009-10

814 - 814

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	156,251.73	X	102.90%	=	160,783.03
32	SPECIAL EDUCATION - EPS ALLOCATION					4,637,902.89
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	350,200.66	X	102.90%	=	360,356.48
35	TRANSPORTATION - EPS ALLOCATION					1,640,950.67
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					119,922.20
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,919,915.27
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					31,227,053.44

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		RAYMOND			
		11/01/09 NEW ELEMENTARY	389,757.00	94,290.05	484,047.05
		05/01/10 NEW ELEMENTARY	0.00	96,967.64	96,967.64
		WINDHAM			
		11/01/09 WINDHAM ADDN & RENOV	1,280,000.00	424,000.00	1,704,000.00
		05/01/10 WINDHAM ADDN & RENOV	0.00	404,800.00	404,800.00
42	TOTAL PRINCIPAL & INTEREST		1,669,757.00	1,020,057.69	2,689,814.69
43	APPROVED LEASES FOR 2008-09 - RSU 14				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - RSU 14				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - RSU 14				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,689,814.69
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				33,916,868.13

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 14

2009-10

814 - 814

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
RAYMOND	740.5	21.55%	6,729,430.02	581,014.69	7,310,444.71
WINDHAM	2,696.0	78.45%	24,497,623.42	2,108,800.00	26,606,423.42
TOTAL	3,436.5				33,916,868.13

	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
RAYMOND	1,050,500,000	6.690	7,027,845.00	7,310,444.71	7,027,845.00	36.29% 6.69M
WINDHAM	1,844,500,000	6.690	12,339,705.00	26,606,423.42	12,339,705.00	63.71% 6.69M
TOTAL	2,895,000,000		19,367,550.00	33,916,868.13	19,367,550.00	100.00% 6.69M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			33,916,868.13	19,367,550.00	14,549,318.13
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			33,916,868.13	19,367,550.00	14,549,318.13
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					1,042,200.00
60	ADJUSTED STATE CONTRIBUTION					13,507,118.13
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 57.10%	STATE SHARE % = 42.90%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 60.18%	STATE SHARE % = 39.82%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			34,668,635.29		

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 14

2009-10

814 - 814

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	901,441.95	978,641.95	0.00	0.00
August	901,441.95	978,641.95	0.00	0.00
September	901,441.95	978,641.95	0.00	0.00
October	901,441.95	978,641.95	0.00	0.00
November	901,441.95	978,641.95	2,188,047.05	2,188,047.05
December	901,441.95	978,641.95	0.00	0.00
Janurary	901,441.95	978,641.95	0.00	0.00
February	901,441.95	793,361.95	0.00	0.00
March	901,441.95	793,361.96	0.00	0.00
April	901,441.95	793,361.96	0.00	0.00
May	901,441.95	793,361.96	501,767.64	501,767.64
June	901,441.99	793,361.96	0.00	0.00
Total	10,817,303.44	10,817,303.44	2,689,814.69	2,689,814.69