

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 16

2009-10

816 - 816

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	761	400	1,161	543	1,704
10 ATTENDING PUPILS (OCTOBER 2008)	739	396	1,135	548	1,683
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	750.0	398.0	1,148.0 (68%)	545.5 (32%)	1,693.5

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	44.1 (17:1)	24.9 (16:1)	36.4 (15:1)	=	105.4	/	141.0	=	.75 X	6411,044	=	3269,632	1538,651
B. GUIDANCE	2.1 (350:1)	1.1 (350:1)	2.2 (250:1)	=	5.4	/	8.8	=	.61 X	393,199	=	163,099	76,752
C. LIBRARIANS	0.9 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.1	/	2.0	=	1.05 X	94,990	=	67,823	31,917
D. HEALTH	0.9 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.1	/	2.0	=	1.05 X	94,496	=	67,470	31,751
E. EDUCATION TECHS	7.5 (100:1)	4.0 (100:1)	2.2 (250:1)	=	13.7	/	16.0	=	.86 X	274,182	=	160,342	75,455
F. LIBRARY TECHS	1.5 (500:1)	0.8 (500:1)	1.1 (500:1)	=	3.4	/	2.0	=	1.70 X	32,169	=	37,187	17,500
G. CLERICAL	3.8 (200:1)	2.0 (200:1)	2.7 (200:1)	=	8.5	/	9.2	=	.92 X	272,105	=	170,229	80,108
H. SCHOOL ADMIN.	2.5 (305:1)	1.3 (305:1)	1.7 (315:1)	=	5.5	/	6.0	=	.92 X	428,495	=	268,066	126,149

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	40,180	19,093
B. Supplies and Equipment	329	455	377,692	248,203
C. Professional Development	56	56	64,288	30,548
D. Instructional Leadership Support	23	23	26,404	12,547
E. Co- and Extra-Curricular Student	32	108	36,736	58,914
F. System Administration/Support	210	210	241,080	114,555
G. Operations & Maintenance	962	1,143	1104,376	623,507

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	677,925	319,023
B. Education & Library Technicians	36.00%	71,110	33,464
C. Clerical	29.00%	49,366	23,231
D. School Administrators	14.00%	37,529	17,661

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-101,599	-47,815
16 Adjustment for Title I Revenues	-173,585	-81,687

17 TOTALS	6655,348	3349,526
18 E.P.S. RATES	5,797	6,140

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,207.0	527.0	1,734.0		
	OCTOBER 2006	1,171.0	559.0	1,730.0		
	APRIL 2007	1,144.0	537.0	1,681.0		
	OCTOBER 2007	1,154.0	553.0	1,707.0		
	APRIL 2008	1,166.0	530.0	1,696.0		
	OCTOBER 2008	1,139.0	537.0	1,676.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,152.5 +	11.00	X	5,797.00	= 6,744,809.50
	9-12 PUPILS	533.5 +	7.00	X	6,140.00	= 3,318,670.00
	ADULT EDUC. COURSES AT .1	51.7		X	6,140.00	= 317,438.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,797.00	= 1,449.25
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,140.00	= 767.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3573	411.8	X .15	X	5,797.00	= 358,080.69
	9-12 DISADVANTAGED @ .3573	190.6	X .15	X	6,140.00	= 175,542.60
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,797.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,140.00	= 4,298.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,152.5		X	41.00	= 47,252.50
	9-12 STUDENT ASSESSMENT	533.5		X	41.00	= 21,873.50
	K-8 TECHNOLOGY RESOURCES	1,152.5		X	93.00	= 107,182.50
	9-12 TECHNOLOGY RESOURCES	533.5		X	281.00	= 149,913.50
	K-2 PUPILS	367.5	X .10	X	5,797.00	= 213,039.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					11,460,317.29
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					11,116,507.77
30	ADJUSTED TOTAL OPERATING ALLOCATION					11,116,507.77

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	80,061.30	X	102.90%	=	82,383.08
32	SPECIAL EDUCATION - EPS ALLOCATION					2,597,808.86
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					952,302.42
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					95,269.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,727,763.36
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,844,271.13

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	POLAND				
	11/01/09	NEW HIGH SCHOOL	863,178.90	193,899.70	1,057,078.60
	05/01/10	NEW HIGH SCHOOL	0.00	199,293.84	199,293.84
	11/01/09	POLAND HS 2ND ISSUE	36,821.00	12,894.02	49,715.02
	05/01/10	POLAND HS 2ND ISSUE	0.00	11,931.52	11,931.52
42	TOTAL PRINCIPAL & INTEREST		899,999.90	418,019.08	1,318,018.98
43	APPROVED LEASES FOR 2008-09 - RSU 16				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - RSU 16				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - MECHANIC FALLS				21,248.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - MINOT				14,688.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - POLAND				29,935.56
44	INSURED VALUE FACTOR FOR 2007-08 - RSU 16				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,383,890.54
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				16,228,161.67

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
MECHANIC FALLS	458.0	27.16%	4,031,704.04		21,248.00		4,052,952.04			
MINOT	401.5	23.81%	3,534,420.96		14,688.00		3,549,108.96			
POLAND	826.5	49.03%	7,278,146.14		1,347,954.54		8,626,100.68			
 TOTAL	 1,686.0						 16,228,161.68			
			2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
MECHANIC FALLS			155,700,000	6.690	1,041,633.00		4,052,952.04	1,041,633.00	15.59%	6.69M
MINOT			176,700,000	6.690	1,182,123.00		3,549,108.96	1,182,123.00	17.69%	6.69M
POLAND			666,200,000	6.690	4,456,878.00		8,626,100.68	4,456,878.00	66.72%	6.69M
 TOTAL			 998,600,000		 6,680,634.00		 16,228,161.68	 6,680,634.00	 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	16,228,161.67	6,680,634.00	9,547,527.67
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,228,161.67	6,680,634.00	9,547,527.67
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			359,496.00
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			9,188,031.67
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 41.17%		STATE SHARE % = 58.83%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 43.38%		STATE SHARE % = 56.62%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	16,571,971.19		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	655,834.39	682,463.72	0.00	0.00
August	655,834.39	682,463.72	0.00	0.00
September	655,834.39	682,463.72	0.00	0.00
October	655,834.39	682,463.72	0.00	0.00
November	655,834.39	682,463.72	1,106,793.62	1,106,793.62
December	655,834.39	682,463.72	0.00	0.00
Janurary	655,834.39	682,463.72	0.00	0.00
February	655,834.39	618,553.33	0.00	0.00
March	655,834.39	618,553.33	0.00	0.00
April	655,834.39	618,553.33	0.00	0.00
May	655,834.39	618,553.33	211,225.36	211,225.36
June	655,834.40	618,553.33	0.00	0.00
Total	7,870,012.69	7,870,012.69	1,318,018.98	1,318,018.98