

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 19

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	1,179	555	1,734	716	2,450
10 ATTENDING PUPILS (OCTOBER 2008)	1,133	562	1,695	741	2,436
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,156.0	558.5	1,714.5 (70%)	728.5 (30%)	2,443.0

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	68.0 (17:1)	34.9 (16:1)	48.6 (15:1)	=	151.5	/	166.3	=	.91 X	7330,432	=	4669,485	2001,208
B. GUIDANCE	3.3 (350:1)	1.6 (350:1)	2.9 (250:1)	=	7.8	/	9.9	=	.79 X	445,137	=	246,161	105,497
C. LIBRARIANS	1.4 (800:1)	0.7 (800:1)	0.9 (800:1)	=	3.0	/	2.0	=	1.50 X	95,910	=	100,706	43,159
D. HEALTH	1.4 (800:1)	0.7 (800:1)	0.9 (800:1)	=	3.0	/	3.0	=	1.00 X	129,701	=	90,791	38,910
E. EDUCATION TECHS	11.6 (100:1)	5.6 (100:1)	2.9 (250:1)	=	20.1	/	19.7	=	1.02 X	331,106	=	236,410	101,318
F. LIBRARY TECHS	2.3 (500:1)	1.1 (500:1)	1.5 (500:1)	=	4.9	/	10.0	=	.49 X	174,440	=	59,833	25,643
G. CLERICAL	5.8 (200:1)	2.8 (200:1)	3.6 (200:1)	=	12.2	/	13.6	=	.90 X	390,135	=	245,785	105,337
H. SCHOOL ADMIN.	3.8 (305:1)	1.8 (305:1)	2.3 (315:1)	=	7.9	/	7.0	=	1.13 X	530,703	=	419,786	179,908

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	60,008	25,498
B. Supplies and Equipment	329	455	564,071	331,468
C. Professional Development	56	56	96,012	40,796
D. Instructional Leadership Support	23	23	39,434	16,756
E. Co- and Extra-Curricular Student	32	108	54,864	78,678
F. System Administration/Support	210	210	360,045	152,985
G. Operations & Maintenance	962	1,143	1649,349	832,676

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	970,357	415,867
B. Education & Library Technicians	36.00%	106,647	45,706
C. Clerical	29.00%	71,278	30,548
D. School Administrators	14.00%	58,770	25,187

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-440,161	-188,627
16 Adjustment for Title I Revenues	-291,219	-124,808

17 TOTALS	9368,411	4283,709
18 E.P.S. RATES	5,464	5,880

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,727.0	777.0	2,504.0		
	OCTOBER 2006	1,706.0	791.0	2,497.0		
	APRIL 2007	1,740.0	758.0	2,498.0		
	OCTOBER 2007	1,702.0	776.0	2,478.0		
	APRIL 2008	1,725.0	744.0	2,469.0		
	OCTOBER 2008	1,679.0	755.0	2,434.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,702.0 +	11.16	X	5,464.00	= 9,360,706.24
	9-12 PUPILS	749.5 +	17.33	X	5,880.00	= 4,508,960.40
	ADULT EDUC. COURSES AT .1	13.0		X	5,880.00	= 76,440.00
	K-8 EQUIV. INSTR. PUPILS	6.000		X	5,464.00	= 32,784.00
	9-12 EQUIV. INSTR. PUPILS	2.000		X	5,880.00	= 11,760.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5890	1,002.5	X .15	X	5,464.00	= 821,649.00
	9-12 DISADVANTAGED @ .5890	441.5	X .15	X	5,880.00	= 389,403.00
	K-8 LIMITED ENGLISH PROF.	8.0	X .700	X	5,464.00	= 30,598.40
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,880.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,702.0		X	41.00	= 69,782.00
	9-12 STUDENT ASSESSMENT	749.5		X	41.00	= 30,729.50
	K-8 TECHNOLOGY RESOURCES	1,702.0		X	93.00	= 158,286.00
	9-12 TECHNOLOGY RESOURCES	749.5		X	281.00	= 210,609.50
	K-2 PUPILS	616.5	X .10	X	5,464.00	= 336,855.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,038,563.64
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,557,406.73
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,557,406.73

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	76,477.00	X	102.90%	=	78,694.83
32	SPECIAL EDUCATION - EPS ALLOCATION					2,319,745.09
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	180,088.89	X	102.90%	=	185,311.47
35	TRANSPORTATION - EPS ALLOCATION					1,449,645.00
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					259,403.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,292,799.39
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,850,206.12

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 48	CORINNA			
	11/01/09	ELEM ADDTN	126,000.00	10,275.60	136,275.60
	05/01/10	ELEM ADDTN	0.00	7,223.58	7,223.58
	SAD 48				
	11/01/09	TWO NEW MIDDLE SCHS	546,750.00	159,865.72	706,615.72
	05/01/10	TWO NEW MIDDLE SCHS	0.00	159,035.89	159,035.89
42	TOTAL PRINCIPAL & INTEREST		672,750.00	336,400.79	1,009,150.79
43	APPROVED LEASES FOR 2008-09 - RSU 19				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - RSU 19				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - RSU 19				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,009,150.79
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				20,859,356.91

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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
CORINNA	387.5	16.14%	3,203,823.27	195,718.68
DIXMONT	194.0	8.08%	1,603,896.65	0.00
ETNA	209.5	8.72%	1,730,937.97	0.00
HARTLAND	289.0	12.03%	2,387,979.80	145,968.26
NEWPORT	463.5	19.30%	3,831,089.78	234,104.80
PALMYRA	306.0	12.74%	2,528,916.26	154,554.63
PLYMOUTH	249.0	10.37%	2,058,466.37	125,765.04
ST. ALBANS	303.0	12.62%	2,505,096.01	153,039.38
TOTAL	2,401.5			20,859,356.90

	2008 STATE VALUATION	X MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CORINNA	104,250,000	6.690		697,432.50		3,399,541.95	697,432.50	11.14%	6.69M
DIXMONT	71,850,000	6.690		480,676.50		1,603,896.65	480,676.50	7.68%	6.69M
ETNA	55,900,000	6.690		373,971.00		1,730,937.97	373,971.00	5.97%	6.69M
HARTLAND	126,400,000	6.690		845,616.00		2,533,948.06	845,616.00	13.51%	6.69M
NEWPORT	252,150,000	6.690		1,686,883.50		4,065,194.58	1,686,883.50	26.94%	6.69M
PALMYRA	114,350,000	6.690		765,001.50		2,683,470.89	765,001.50	12.22%	6.69M
PLYMOUTH	56,250,000	6.690		376,312.50		2,184,231.41	376,312.50	6.01%	6.69M
ST. ALBANS	154,700,000	6.690		1,034,943.00		2,658,135.39	1,034,943.00	16.53%	6.69M
TOTAL	935,850,000			6,260,836.50		20,859,356.90	6,260,836.50	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	20,859,356.91	6,260,836.50	14,598,520.41
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,859,356.91	6,260,836.50	14,598,520.41
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			12,255.39
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			26,871.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			336,906.00
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			14,276,230.02
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 30.01%		STATE SHARE % = 69.99%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 31.56%		STATE SHARE % = 68.44%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	21,340,513.82		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,105,589.93	1,128,306.68	0.00	0.00
August	1,105,589.93	1,128,306.68	0.00	0.00
September	1,105,589.93	1,128,306.68	0.00	0.00
October	1,105,589.93	1,128,306.68	0.00	0.00
November	1,105,589.93	1,128,306.68	842,891.32	842,891.32
December	1,105,589.93	1,128,306.69	0.00	0.00
Janurary	1,105,589.93	1,128,306.69	0.00	0.00
February	1,105,589.93	1,073,786.49	0.00	0.00
March	1,105,589.93	1,073,786.49	0.00	0.00
April	1,105,589.93	1,073,786.49	0.00	0.00
May	1,105,589.93	1,073,786.49	166,259.47	166,259.47
June	1,105,590.00	1,073,786.49	0.00	0.00
Total	13,267,079.23	13,267,079.23	1,009,150.79	1,009,150.79