

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 26

2009-10

826 - 826

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	654	362	1,016	374	1,390
10 ATTENDING PUPILS (OCTOBER 2008)	610	348	958	364	1,322
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	632.0	355.0	987.0 (73%)	369.0 (27%)	1,356.0

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	37.2 (17:1)	22.2 (16:1)	24.6 (15:1)	=	84.0 /	112.3 =		.75 X	5290,798 =		2896,712	1071,387
B. GUIDANCE	1.8 (350:1)	1.0 (350:1)	1.5 (250:1)	=	4.3 /	5.9 =		.73 X	302,437 =		161,169	59,610
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.7 /	2.9 =		.59 X	165,406 =		71,241	26,349
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.7 /	2.3 =		.74 X	105,289 =		56,877	21,037
E. EDUCATION TECHS	6.3 (100:1)	3.6 (100:1)	1.5 (250:1)	=	11.4 /	6.8 =		1.68 X	119,209 =		146,198	54,073
F. LIBRARY TECHS	1.3 (500:1)	0.7 (500:1)	0.7 (500:1)	=	2.7 /	3.0 =		.90 X	55,579 =		36,515	13,506
G. CLERICAL	3.2 (200:1)	1.8 (200:1)	1.8 (200:1)	=	6.8 /	8.5 =		.80 X	248,124 =		144,904	53,595
H. SCHOOL ADMIN.	2.1 (305:1)	1.2 (305:1)	1.2 (315:1)	=	4.5 /	7.0 =		.64 X	498,285 =		232,798	86,104

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	34,545	12,915
B. Supplies and Equipment	329	455	324,723	167,895
C. Professional Development	56	56	55,272	20,664
D. Instructional Leadership Support	23	23	22,701	8,487
E. Co- and Extra-Curricular Student	32	108	31,584	39,852
F. System Administration/Support	210	210	207,270	77,490
G. Operations & Maintenance	962	1,143	949,494	421,767

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	605,340	223,893
B. Education & Library Technicians	36.00%	65,777	24,328
C. Clerical	29.00%	42,022	15,543
D. School Administrators	14.00%	32,592	12,055

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	90,533	33,487
16 Adjustment for Title I Revenues	-123,152	-45,549

17 TOTALS	6085,115	2398,488
18 E.P.S. RATES	6,165	6,500

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,039.0	609.0	1,648.0		
	OCTOBER 2006	996.0	599.0	1,595.0		
	APRIL 2007	995.0	590.0	1,585.0		
	OCTOBER 2007	1,008.0	579.0	1,587.0		
	APRIL 2008	1,017.0	561.0	1,578.0		
	OCTOBER 2008	956.0	555.0	1,511.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	986.5 +	15.33	X	6,165.00	= 6,176,281.95
	9-12 PUPILS	558.0 +	24.16	X	6,500.00	= 3,784,040.00
	ADULT EDUC. COURSES AT .1	8.7		X	6,500.00	= 56,550.00
	K-8 EQUIV. INSTR. PUPILS	0.500		X	6,165.00	= 3,082.50
	9-12 EQUIV. INSTR. PUPILS	0.875		X	6,500.00	= 5,687.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2573	253.8	X .15	X	6,165.00	= 234,701.55
	9-12 DISADVANTAGED @ .2573	143.6	X .15	X	6,500.00	= 140,010.00
	K-8 LIMITED ENGLISH PROF.	5.0	X .700	X	6,165.00	= 21,577.50
	9-12 LIMITED ENGLISH PROF.	6.0	X .700	X	6,500.00	= 27,300.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	986.5		X	41.00	= 40,446.50
	9-12 STUDENT ASSESSMENT	558.0		X	41.00	= 22,878.00
	K-8 TECHNOLOGY RESOURCES	986.5		X	93.00	= 91,744.50
	9-12 TECHNOLOGY RESOURCES	558.0		X	281.00	= 156,798.00
	K-2 PUPILS	326.5	X .10	X	6,165.00	= 201,287.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					10,962,385.25
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					10,633,513.69
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,633,513.69

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	43,584.91	X	102.90%	=	44,848.87
32	SPECIAL EDUCATION - EPS ALLOCATION					2,409,691.69
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	183,971.29	X	102.90%	=	189,306.46
35	TRANSPORTATION - EPS ALLOCATION					543,264.41
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,187,111.43
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					13,820,625.12

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	VEAZIE				
	11/01/09	NEW ELEM SCHOOL	268,295.00	50,680.25	318,975.25
	05/01/10	NEW ELEM SCHOOL	0.00	56,861.86	56,861.86
42	TOTAL PRINCIPAL & INTEREST		268,295.00	107,542.11	375,837.11
43	APPROVED LEASES FOR 2008-09 - RSU 26				0.00
43	APPROVED LEASES FOR 2008-09 - GLENBURN				11,780.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - RSU 26				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - GLENBURN				11,316.00
44	INSURED VALUE FACTOR FOR 2007-08 - RSU 26				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - GLENBURN				12,517.28
44	INSURED VALUE FACTOR FOR 2007-08 - VEAZIE				7,717.63
47	TOTAL DEBT SERVICE ALLOCATION				419,168.02
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				14,239,793.14

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
GLENBURN	682.5	44.19%	6,107,334.24		35,613.28		6,142,947.52			
ORONO	588.0	38.07%	5,261,511.98		0.00		5,261,511.98			
VEAZIE	274.0	17.74%	2,451,778.90		383,554.74		2,835,333.64			
TOTAL	1,544.5						14,239,793.14			
			2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
GLENBURN			285,250,000	6.690	1,908,322.50		6,142,947.52	1,908,322.50	30.86%	6.69M
ORONO			415,700,000	6.690	2,781,033.00		5,261,511.98	2,781,033.00	44.97%	6.69M
VEAZIE			223,450,000	6.690	1,494,880.50		2,835,333.64	1,494,880.50	24.17%	6.69M
TOTAL			924,400,000		6,184,236.00		14,239,793.14	6,184,236.00	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	14,239,793.14	6,184,236.00	8,055,557.14
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,239,793.14	6,184,236.00	8,055,557.14
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			330.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			332,784.00
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			7,723,103.14
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 43.43%		STATE SHARE % = 56.57%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 45.76%		STATE SHARE % = 54.24%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	14,568,664.70		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	612,272.16	636,895.33	0.00	0.00
August	612,272.16	636,895.33	0.00	0.00
September	612,272.16	636,895.33	0.00	0.00
October	612,272.16	636,895.33	0.00	0.00
November	612,272.16	636,895.33	318,975.25	318,975.25
December	612,272.16	636,895.34	0.00	0.00
Janurary	612,272.16	636,895.34	0.00	0.00
February	612,272.16	577,799.74	0.00	0.00
March	612,272.16	577,799.74	0.00	0.00
April	612,272.16	577,799.74	0.00	0.00
May	612,272.16	577,799.74	56,861.86	56,861.86
June	612,272.27	577,799.74	0.00	0.00
Total	7,347,266.03	7,347,266.03	375,837.11	375,837.11