

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 38

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)	594	319	913	467	1,380
10 ATTENDING PUPILS (OCTOBER 2008)	560	290	850	473	1,323
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	577.0	304.5	881.5 ( 65%)	470.0 ( 35%)	1,351.5

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	33.9 (17:1)	19.0 (16:1)	31.3 (15:1)	=	84.2 /	110.1 =		.76 X	5478,634 =		2706,445	1457,317
B. GUIDANCE	1.6 (350:1)	0.9 (350:1)	1.9 (250:1)	=	4.4 /	4.8 =		.92 X	219,337 =		131,164	70,626
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	2.5 =		.68 X	128,390 =		56,748	30,557
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	3.7 =		.46 X	177,552 =		53,088	28,586
E. EDUCATION TECHS	5.8 (100:1)	3.0 (100:1)	1.9 (250:1)	=	10.7 /	9.9 =		1.08 X	180,753 =		126,888	68,325
F. LIBRARY TECHS	1.2 (500:1)	0.6 (500:1)	0.9 (500:1)	=	2.7 /	3.8 =		.71 X	71,951 =		33,205	17,880
G. CLERICAL	2.9 (200:1)	1.5 (200:1)	2.4 (200:1)	=	6.8 /	10.9 =		.62 X	329,056 =		132,610	71,405
H. SCHOOL ADMIN.	1.9 (305:1)	1.0 (305:1)	1.5 (315:1)	=	4.4 /	7.4 =		.59 X	515,169 =		197,568	106,382

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	30,853	16,450
B. Supplies and Equipment	329	455	290,014	213,850
C. Professional Development	56	56	49,364	26,320
D. Instructional Leadership Support	23	23	20,275	10,810
E. Co- and Extra-Curricular Student	32	108	28,208	50,760
F. System Administration/Support	210	210	185,115	98,700
G. Operations & Maintenance	962	1,143	848,003	537,210

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	560,015	301,546
B. Education & Library Technicians	36.00%	57,633	31,034
C. Clerical	29.00%	38,457	20,707
D. School Administrators	14.00%	27,660	14,893

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-166,093	-89,428
16 Adjustment for Title I Revenues	-166,537	-89,674

17 TOTALS	5240,682	2994,255
18 E.P.S. RATES	5,945	6,371

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	933.0	494.0	1,427.0		
	OCTOBER 2006	931.0	469.0	1,400.0		
	APRIL 2007	940.0	476.0	1,416.0		
	OCTOBER 2007	912.0	469.0	1,381.0		
	APRIL 2008	893.0	445.0	1,338.0		
	OCTOBER 2008	836.0	454.0	1,290.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	864.5 +	43.00	X	5,945.00	= 5,395,087.50
	9-12 PUPILS	449.5 +	18.33	X	6,371.00	= 2,980,544.93
	ADULT EDUC. COURSES AT .1	12.5		X	6,371.00	= 79,637.50
	K-8 EQUIV. INSTR. PUPILS	1.750		X	5,945.00	= 10,403.75
	9-12 EQUIV. INSTR. PUPILS	0.625		X	6,371.00	= 3,981.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3014	260.6	X .15	X	5,945.00	= 232,390.05
	9-12 DISADVANTAGED @ .3014	135.5	X .15	X	6,371.00	= 129,490.58
	K-8 LIMITED ENGLISH PROF.	6.0	X .700	X	5,945.00	= 24,969.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	6,371.00	= 13,379.10
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	864.5		X	41.00	= 35,444.50
	9-12 STUDENT ASSESSMENT	449.5		X	41.00	= 18,429.50
	K-8 TECHNOLOGY RESOURCES	864.5		X	93.00	= 80,398.50
	9-12 TECHNOLOGY RESOURCES	449.5		X	281.00	= 126,309.50
	K-2 PUPILS	275.5	X .10	X	5,945.00	= 163,784.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,294,251.04
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					9,015,423.50
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,015,423.50

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	62,688.01	X	102.90%	=	64,505.96
32	SPECIAL EDUCATION - EPS ALLOCATION					1,200,607.63
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	171,095.59	X	102.90%	=	176,057.36
35	TRANSPORTATION - EPS ALLOCATION					704,180.49
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					86,101.62
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,231,453.06
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,246,876.56

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	MARANACOOK CSD			
	11/01/09 NEW MIDDLE SCH-READFIELD	364,500.00	106,965.10	471,465.10
	05/01/10 NEW MIDDLE SCH-READFIELD	0.00	112,969.50	112,969.50
42	TOTAL PRINCIPAL & INTEREST	364,500.00	219,934.60	584,434.60
43	APPROVED LEASES FOR 2008-09 - RSU 38			0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - RSU 38			0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - MOUNT VERNON			22,800.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - MARANACOOK CSD			46,940.00
44	INSURED VALUE FACTOR FOR 2007-08 - RSU 38			0.00
47	TOTAL DEBT SERVICE ALLOCATION			654,174.60
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			11,901,051.16

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
MANCHESTER	412.0	31.45%	3,537,142.68		198,569.72		3,735,712.40
MOUNT VERNON	264.0	20.15%	2,266,245.63		150,038.85		2,416,284.48
READFIELD	476.0	36.34%	4,087,114.94		229,415.50		4,316,530.44
WAYNE	158.0	12.06%	1,356,373.31		76,150.52		1,432,523.83
TOTAL	1,310.0						11,901,051.15

	2008 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
MANCHESTER	301,350,000	6.690		2,016,031.50		3,735,712.40	2,016,031.50	30.20%	6.69M
MOUNT VERNON	238,300,000	6.690		1,594,227.00		2,416,284.48	1,594,227.00	23.88%	6.69M
READFIELD	262,350,000	6.690		1,755,121.50		4,316,530.44	1,755,121.50	26.29%	6.69M
WAYNE	195,950,000	6.690		1,310,905.50		1,432,523.83	1,310,905.50	19.63%	6.69M
TOTAL	997,950,000			6,676,285.50		11,901,051.15	6,676,285.50	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	11,901,051.16	6,676,285.50	5,224,765.66
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,901,051.16	6,676,285.50	5,224,765.66
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			112,459.00
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			359,262.00
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			4,977,962.66
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 56.10%		STATE SHARE % = 43.90%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 58.17%		STATE SHARE % = 41.83%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,179,878.70		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	366,127.33	391,854.11	0.00	0.00
August	366,127.33	391,854.11	0.00	0.00
September	366,127.33	391,854.11	0.00	0.00
October	366,127.33	391,854.11	0.00	0.00
November	366,127.33	391,854.11	471,465.10	471,465.10
December	366,127.33	391,854.11	0.00	0.00
Janurary	366,127.33	391,854.11	0.00	0.00
February	366,127.33	327,985.31	0.00	0.00
March	366,127.33	327,985.31	0.00	0.00
April	366,127.33	327,985.31	0.00	0.00
May	366,127.33	327,985.32	112,969.50	112,969.50
June	366,127.43	338,608.04	0.00	0.00
Total	4,393,528.06	4,393,528.06	584,434.60	584,434.60