

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 16

2010-11

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	738	389	1,127	526	1,653
10 ATTENDING PUPILS (OCTOBER 2009)	783	411	1,194	523	1,717
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	760.5	400.0	1,160.5 ( 69%)	524.5 ( 31%)	1,685.0

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	44.7 (17:1)	25.0 (16:1)	35.0 (15:1)	=	104.7 /	129.5	=	.81 X	6043,495	=	3377,709	1517,522
B. GUIDANCE	2.2 (350:1)	1.1 (350:1)	2.1 (250:1)	=	5.4 /	6.5	=	.83 X	291,466	=	166,923	74,994
C. LIBRARIANS	1.0 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.2 /	2.0	=	1.10 X	106,473	=	80,813	36,307
D. HEALTH	1.0 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.2 /	4.0	=	.55 X	185,646	=	70,452	31,653
E. EDUCATION TECHS	7.6 (100:1)	4.0 (100:1)	2.1 (250:1)	=	13.7 /	11.8	=	1.16 X	207,119	=	165,778	74,480
F. LIBRARY TECHS	1.5 (500:1)	0.8 (500:1)	1.0 (500:1)	=	3.3 /	2.0	=	1.65 X	38,548	=	43,887	19,717
G. CLERICAL	3.8 (200:1)	2.0 (200:1)	2.6 (200:1)	=	8.4 /	6.7	=	1.25 X	199,748	=	172,283	77,402
H. SCHOOL ADMIN.	2.5 (305:1)	1.3 (305:1)	1.7 (315:1)	=	5.5 /	5.3	=	1.04 X	395,440	=	283,768	127,490

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	41,778	18,882
B. Supplies and Equipment	337	466	391,089	244,417
C. Professional Development	57	57	66,149	29,897
D. Instructional Leadership Support	24	24	27,852	12,588
E. Co- and Extra-Curricular Student	33	111	38,297	58,220
F. System Administration/Support	215	215	249,508	112,768
G. Operations & Maintenance	986	1,172	1144,253	614,714

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	702,220	315,490
B. Education & Library Technicians	36.00%	75,479	33,911
C. Clerical	29.00%	49,962	22,447
D. School Administrators	14.00%	39,728	17,849

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-105,415	-47,362
16 Adjustment for Title I Revenues	-172,406	-77,457

17 TOTALS	6910,106	3315,927
18 E.P.S. RATES	5,954	6,322

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	1,133.0	517.0	1,650.0		
	OCTOBER 2009	1,196.0	518.0	1,714.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,164.5 +	0.00	X	5,954.00	= 6,933,433.00
	9-12 PUPILS	517.5 +	14.50	X	6,322.00	= 3,363,304.00
	ADULT EDUC. COURSES AT .1	50.2		X	6,322.00	= 317,364.40
	K-8 EQUIV. INSTR. PUPILS	0.375		X	5,954.00	= 2,232.75
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,322.00	= 790.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3888	452.8	X .15	X	5,954.00	= 404,395.68
	9-12 DISADVANTAGED @ .3888	201.2	X .15	X	6,322.00	= 190,797.96
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,954.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,322.00	= 4,425.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,164.5		X	42.00	= 48,909.00
	9-12 STUDENT ASSESSMENT	517.5		X	42.00	= 21,735.00
	K-8 TECHNOLOGY RESOURCES	1,164.5		X	95.00	= 110,627.50
	9-12 TECHNOLOGY RESOURCES	517.5		X	288.00	= 149,040.00
	K-2 PUPILS	385.0	X .10	X	5,954.00	= 229,229.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					11,776,283.94
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					11,422,995.42
30	ADJUSTED TOTAL OPERATING ALLOCATION					11,422,995.42

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	89,062.12	X	102.50%	=	91,288.67
32	SPECIAL EDUCATION - EPS ALLOCATION					2,346,113.55
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					952,864.95
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					83,709.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,473,976.17
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,896,971.59

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	POLAND				
	11/01/10	NEW HIGH SCHOOL	863,178.90	121,457.47	984,636.37
	05/01/11	NEW HIGH SCHOOL	0.00	182,450.12	182,450.12
	11/01/10	POLAND HS 2ND ISSUE	36,821.00	11,931.52	48,752.52
	05/01/11	POLAND HS 2ND ISSUE	0.00	10,867.76	10,867.76
42	TOTAL PRINCIPAL & INTEREST		899,999.90	326,706.87	1,226,706.77
43	APPROVED LEASES FOR 2009-10 - RSU 16				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - RSU 16				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - MECHANIC FALLS				21,248.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - MINOT				14,688.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - POLAND				29,935.56
44	INSURED VALUE FACTOR FOR 2008-09 - RSU 16				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,292,578.33
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				16,189,549.92

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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
MECHANIC FALLS	487.0	29.27%	4,360,343.58	21,248.00		4,381,591.58
MINOT	385.0	23.14%	3,447,159.23	14,688.00		3,461,847.23
POLAND	792.0	47.59%	7,089,468.78	1,256,642.33		8,346,111.11
 TOTAL	 1,664.0					 16,189,549.92

	2009 STATE VALUATION	X MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
MECHANIC FALLS	163,750,000	6.900		1,129,875.00		4,381,591.58	1,129,875.00	15.51%	6.90M
MINOT	192,250,000	6.900		1,326,525.00		3,461,847.23	1,326,525.00	18.21%	6.90M
POLAND	699,550,000	6.900		4,826,895.00		8,346,111.11	4,826,895.00	66.28%	6.90M
 TOTAL	 1,055,550,000			 7,283,295.00		 16,189,549.92	 7,283,295.00	100.00%	 6.90M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,189,549.92	7,283,295.00	8,906,254.92
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,189,549.92	7,283,295.00	8,906,254.92
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			63.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			534,108.30
60 ADJUSTED STATE CONTRIBUTION			8,372,209.62
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 44.99% STATE SHARE % = 55.01%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 48.29% STATE SHARE % = 51.71%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	16,542,838.44		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	595,458.57	595,453.32	0.00	0.00
August	595,458.57	595,453.32	0.00	0.00
September	595,458.57	595,453.32	0.00	0.00
October	595,458.57	595,453.32	0.00	0.00
November	595,458.57	595,453.32	1,033,388.89	1,033,388.89
December	595,458.57	595,453.32	0.00	0.00
Janurary	595,458.57	595,453.32	0.00	0.00
February	595,458.57	595,453.32	0.00	0.00
March	595,458.57	595,453.32	0.00	0.00
April	595,458.57	595,453.32	0.00	0.00
May	595,458.57	595,511.07	193,317.88	193,317.88
June	595,458.58	595,458.58	0.00	0.00
Total	7,145,502.85	7,145,502.85	1,226,706.77	1,226,706.77