

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 26

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)	620	350	970	346	1,316
10 ATTENDING PUPILS (OCTOBER 2009)	654	338	992	335	1,327
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	637.0	344.0	981.0 (74%)	340.5 (26%)	1,321.5

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	37.5 (17:1)	21.5 (16:1)	22.7 (15:1)	=	81.7 /	110.0 =		.74 X	5336,217 =		2922,113	1026,688
B. GUIDANCE	1.8 (350:1)	1.0 (350:1)	1.4 (250:1)	=	4.2 /	5.7 =		.74 X	272,432 =		149,184	52,416
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.4 (800:1)	=	1.6 /	2.9 =		.55 X	171,111 =		69,642	24,469
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.4 (800:1)	=	1.6 /	2.3 =		.70 X	100,230 =		51,919	18,242
E. EDUCATION TECHS	6.4 (100:1)	3.4 (100:1)	1.4 (250:1)	=	11.2 /	2.8 =		4.00 X	53,688 =		158,916	55,836
F. LIBRARY TECHS	1.3 (500:1)	0.7 (500:1)	0.7 (500:1)	=	2.7 /	3.0 =		.90 X	56,970 =		37,942	13,331
G. CLERICAL	3.2 (200:1)	1.7 (200:1)	1.7 (200:1)	=	6.6 /	6.9 =		.96 X	212,359 =		150,860	53,005
H. SCHOOL ADMIN.	2.1 (305:1)	1.1 (305:1)	1.1 (315:1)	=	4.3 /	7.0 =		.61 X	511,511 =		230,896	81,126

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	35,316	12,258
B. Supplies and Equipment	337	466	330,597	158,673
C. Professional Development	57	57	55,917	19,409
D. Instructional Leadership Support	24	24	23,544	8,172
E. Co- and Extra-Curricular Student	33	111	32,373	37,796
F. System Administration/Support	215	215	210,915	73,208
G. Operations & Maintenance	986	1,172	967,266	399,066

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	606,643	213,145
B. Education & Library Technicians	36.00%	70,869	24,900
C. Clerical	29.00%	43,749	15,371
D. School Administrators	14.00%	32,325	11,358

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	91,207	32,042
16 Adjustment for Title I Revenues	-120,615	-42,378

17 TOTALS	6151,578	2288,133
18 E.P.S. RATES	6,271	6,720

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	970.0	536.0	1,506.0		
	OCTOBER 2009	991.0	503.0	1,494.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	980.5 +	9.00	X	6,271.00	= 6,205,154.50
	9-12 PUPILS	519.5 +	34.50	X	6,720.00	= 3,722,880.00
	ADULT EDUC. COURSES AT .1	5.8		X	6,720.00	= 38,976.00
	K-8 EQUIV. INSTR. PUPILS	1.125		X	6,271.00	= 7,054.88
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,720.00	= 840.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2876	282.0	X .15	X	6,271.00	= 265,263.30
	9-12 DISADVANTAGED @ .2876	149.4	X .15	X	6,720.00	= 150,595.20
	K-8 LIMITED ENGLISH PROF.	4.0	X .700	X	6,271.00	= 17,558.80
	9-12 LIMITED ENGLISH PROF.	5.0	X .700	X	6,720.00	= 23,520.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	980.5		X	42.00	= 41,181.00
	9-12 STUDENT ASSESSMENT	519.5		X	42.00	= 21,819.00
	K-8 TECHNOLOGY RESOURCES	980.5		X	95.00	= 93,147.50
	9-12 TECHNOLOGY RESOURCES	519.5		X	288.00	= 149,616.00
	K-2 PUPILS	312.5	X .10	X	6,271.00	= 195,968.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					10,933,574.93
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					10,605,567.68
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,605,567.68

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	62,803.02	X	102.50%	=	64,373.10
32	SPECIAL EDUCATION - EPS ALLOCATION					2,500,847.22
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	194,310.84	X	102.50%	=	199,168.61
35	TRANSPORTATION - EPS ALLOCATION					648,969.99
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,413,358.92
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,018,926.60

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	VEAZIE				
	11/01/10	NEW ELEM SCHOOL	268,295.00	45,288.91	313,583.91
	05/01/11	NEW ELEM SCHOOL	0.00	50,114.65	50,114.65
42	TOTAL PRINCIPAL & INTEREST		268,295.00	95,403.56	363,698.56
43	APPROVED LEASES FOR 2009-10 - RSU 26				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - RSU 26				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - RSU 26				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - GLENBURN				32,439.81
44	INSURED VALUE FACTOR FOR 2008-09 - VEAZIE				20,100.02
47	TOTAL DEBT SERVICE ALLOCATION				416,238.39
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				14,435,164.99

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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	665.5	44.52%	6,241,226.12	32,439.81
ORONO	568.5	38.03%	5,331,397.79	0.00
VEAZIE	261.0	17.45%	2,446,302.69	383,798.58
TOTAL			1,495.0	14,435,164.99

	2009 STATE VALUATION	X MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
GLENBURN	298,000,000	6.900		2,056,200.00		6,273,665.93	2,056,200.00	31.38%	6.90M
ORONO	434,200,000	6.900		2,995,980.00		5,331,397.79	2,995,980.00	45.73%	6.90M
VEAZIE	217,300,000	6.900		1,499,370.00		2,830,101.27	1,499,370.00	22.89%	6.90M
TOTAL	949,500,000			6,551,550.00		14,435,164.99	6,551,550.00	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	14,435,164.99	6,551,550.00	7,883,614.99
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,435,164.99	6,551,550.00	7,883,614.99
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			480,447.00
60 ADJUSTED STATE CONTRIBUTION			7,403,167.99
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 45.39% STATE SHARE % = 54.61%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 48.71% STATE SHARE % = 51.29%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	14,763,172.24		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	586,622.45	586,622.45	0.00	0.00
August	586,622.45	586,622.45	0.00	0.00
September	586,622.45	586,622.45	0.00	0.00
October	586,622.45	586,622.45	0.00	0.00
November	586,622.45	586,622.45	313,583.91	313,583.91
December	586,622.45	586,622.45	0.00	0.00
Janurary	586,622.45	586,622.45	0.00	0.00
February	586,622.45	586,622.45	0.00	0.00
March	586,622.45	586,622.45	0.00	0.00
April	586,622.45	586,622.46	0.00	0.00
May	586,622.45	586,622.46	50,114.65	50,114.65
June	586,622.48	586,622.46	0.00	0.00
Total	7,039,469.43	7,039,469.43	363,698.56	363,698.56