

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 34

2009-10

834 - 834

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	613	300	913	571	1,484
10 ATTENDING PUPILS (OCTOBER 2008)	648	317	965	564	1,529
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	630.5	308.5	939.0 (62%)	567.5 (38%)	1,506.5

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	37.1 (17:1)	19.3 (16:1)	37.8 (15:1)	=	94.2 /	109.3 =	=	.86 X	4998,322 =	=	2665,105	1633,452
B. GUIDANCE	1.8 (350:1)	0.9 (350:1)	2.3 (250:1)	=	5.0 /	7.5 =	=	.67 X	384,098 =	=	159,555	97,791
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.7 (800:1)	=	1.9 /	2.9 =	=	.66 X	167,612 =	=	68,587	42,037
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.7 (800:1)	=	1.9 /	1.7 =	=	1.12 X	73,698 =	=	51,176	31,366
E. EDUCATION TECHS	6.3 (100:1)	3.1 (100:1)	2.3 (250:1)	=	11.7 /	8.4 =	=	1.39 X	144,687 =	=	124,691	76,424
F. LIBRARY TECHS	1.3 (500:1)	0.6 (500:1)	1.1 (500:1)	=	3.0 /	1.0 =	=	3.00 X	14,680 =	=	27,305	16,735
G. CLERICAL	3.2 (200:1)	1.5 (200:1)	2.8 (200:1)	=	7.5 /	10.8 =	=	.69 X	319,923 =	=	136,863	83,884
H. SCHOOL ADMIN.	2.1 (305:1)	1.0 (305:1)	1.8 (315:1)	=	4.9 /	7.3 =	=	.67 X	521,098 =	=	216,464	132,672

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35		32,865	19,863
B. Supplies and Equipment	329	455		308,931	258,213
C. Professional Development	56	56		52,584	31,780
D. Instructional Leadership Support	23	23		21,597	13,053
E. Co- and Extra-Curricular Student	32	108		30,048	61,290
F. System Administration/Support	210	210		197,190	119,175
G. Operations & Maintenance	962	1,143		903,318	648,653

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	559,440	342,883
B. Education & Library Technicians	36.00%	54,719	33,537
C. Clerical	29.00%	39,690	24,326
D. School Administrators	14.00%	30,305	18,574

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	83,335	51,070
16 Adjustment for Title I Revenues	-147,352	-90,312

17 TOTALS	5616,416	3646,466
18 E.P.S. RATES	5,981	6,425

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	938.0	417.0	1,355.0		
	OCTOBER 2006	940.0	420.0	1,360.0		
	APRIL 2007	951.0	411.0	1,362.0		
	OCTOBER 2007	913.0	426.0	1,339.0		
	APRIL 2008	905.0	416.0	1,321.0		
	OCTOBER 2008	941.0	412.0	1,353.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	923.0 +	8.33	X	5,981.00	= 5,570,284.73
	9-12 PUPILS	414.0 +	3.00	X	6,425.00	= 2,679,225.00
	ADULT EDUC. COURSES AT .1	3.1		X	6,425.00	= 19,917.50
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,981.00	= 1,495.25
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,425.00	= 4,818.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3836	354.1	X .15	X	5,981.00	= 317,680.82
	9-12 DISADVANTAGED @ .3836	158.8	X .15	X	6,425.00	= 153,043.50
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	5,981.00	= 12,560.10
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	6,425.00	= 13,492.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	923.0		X	41.00	= 37,843.00
	9-12 STUDENT ASSESSMENT	414.0		X	41.00	= 16,974.00
	K-8 TECHNOLOGY RESOURCES	923.0		X	93.00	= 85,839.00
	9-12 TECHNOLOGY RESOURCES	414.0		X	281.00	= 116,334.00
	K-2 PUPILS	320.0	X .10	X	5,981.00	= 191,392.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 46,000.98
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,266,901.13
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					8,988,894.09
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,988,894.09

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	76,231.30	X	102.90%	=	78,442.01
32	SPECIAL EDUCATION - EPS ALLOCATION					1,502,657.88
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	272,171.87	X	102.90%	=	280,064.85
35	TRANSPORTATION - EPS ALLOCATION					485,199.61
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,346,364.35
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,335,258.44

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	OLD TOWN			
	11/01/09 NEW ELEM CONSOLIDATED SCH	423,609.47	143,391.79	567,001.26
	05/01/10 NEW ELEM CONSOLIDATED SCH	0.00	134,813.70	134,813.70
42	TOTAL PRINCIPAL & INTEREST	423,609.47	278,205.49	701,814.96
43	APPROVED LEASES FOR 2008-09 - RSU 34			0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - RSU 34			0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - BRADLEY			8,911.70
44	INSURED VALUE FACTOR FOR 2007-08 - RSU 34			0.00
44	INSURED VALUE FACTOR FOR 2007-08 - ALTON			160.79
44	INSURED VALUE FACTOR FOR 2007-08 - BRADLEY			482.36
47	TOTAL DEBT SERVICE ALLOCATION			711,369.81
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			12,046,628.25

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	
	+	=	
	TOWN ALLOCATION		
ALTON	115.5 8.64% 979,366.33	160.79	979,527.12
BRADLEY	229.0 17.13% 1,941,729.77	9,394.06	1,951,123.83
OLD TOWN	992.5 74.23% 8,414,162.34	701,814.96	9,115,977.30
TOTAL	1,337.0		12,046,628.25

	2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ALTON	35,750,000	6.690	239,167.50		979,527.12	239,167.50	6.00%	6.69M
BRADLEY	85,250,000	6.690	570,322.50		1,951,123.83	570,322.50	14.30%	6.69M
OLD TOWN	475,250,000	6.690	3,179,422.50		9,115,977.30	3,179,422.50	79.70%	6.69M
TOTAL	596,250,000		3,988,912.50		12,046,628.25	3,988,912.50	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	12,046,628.25	3,988,912.50	8,057,715.75
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,046,628.25	3,988,912.50	8,057,715.75
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			11,357.22
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			214,650.00
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			7,831,708.53
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 33.11%		STATE SHARE % = 66.89%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 34.99%		STATE SHARE % = 65.01%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,324,635.29		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	594,157.79	607,692.30	0.00	0.00
August	594,157.79	607,692.30	0.00	0.00
September	594,157.79	607,692.30	0.00	0.00
October	594,157.79	607,692.30	0.00	0.00
November	594,157.79	607,692.30	567,001.26	567,001.26
December	594,157.79	607,692.30	0.00	0.00
Janurary	594,157.79	607,692.30	0.00	0.00
February	594,157.79	569,532.31	0.00	0.00
March	594,157.79	569,532.31	0.00	0.00
April	594,157.79	569,532.31	0.00	0.00
May	594,157.79	569,532.31	134,813.70	134,813.70
June	594,157.88	597,918.23	0.00	0.00
Total	7,129,893.57	7,129,893.57	701,814.96	701,814.96