

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 18

2010-11

818 - 818

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	1,429	718	2,147	869	3,016
10 ATTENDING PUPILS (OCTOBER 2009)	1,444	748	2,192	832	3,024
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,436.5	733.0	2,169.5 ( 72%)	850.5 ( 28%)	3,020.0

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	84.5 (17:1)	45.8 (16:1)	56.7 (15:1)	=	187.0	202.1	=	.93 X	10072,009	=	6744,217	2622,751
B. GUIDANCE	4.1 (350:1)	2.1 (350:1)	3.4 (250:1)	=	9.6	10.7	=	.90 X	539,685	=	349,716	136,001
C. LIBRARIANS	1.8 (800:1)	0.9 (800:1)	1.1 (800:1)	=	3.8	4.0	=	.95 X	212,005	=	145,012	56,393
D. HEALTH	1.8 (800:1)	0.9 (800:1)	1.1 (800:1)	=	3.8	6.8	=	.56 X	317,213	=	127,900	49,739
E. EDUCATION TECHS	14.4 (100:1)	7.3 (100:1)	3.4 (250:1)	=	25.1	26.1	=	.96 X	453,812	=	313,675	121,985
F. LIBRARY TECHS	2.9 (500:1)	1.5 (500:1)	1.7 (500:1)	=	6.1	7.2	=	.85 X	144,422	=	88,386	34,373
G. CLERICAL	7.2 (200:1)	3.7 (200:1)	4.3 (200:1)	=	15.2	15.2	=	1.00 X	453,879	=	326,793	127,086
H. SCHOOL ADMIN.	4.7 (305:1)	2.4 (305:1)	2.7 (315:1)	=	9.8	10.5	=	.93 X	801,112	=	536,424	208,610

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	78,102	30,618
B. Supplies and Equipment	337	466	731,122	396,333
C. Professional Development	57	57	123,662	48,479
D. Instructional Leadership Support	24	24	52,068	20,412
E. Co- and Extra-Curricular Student	33	111	71,594	94,406
F. System Administration/Support	215	215	466,443	182,858
G. Operations & Maintenance	986	1,172	2139,127	996,786

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1399,701	544,328
B. Education & Library Technicians	36.00%	144,742	56,289
C. Clerical	29.00%	94,770	36,855
D. School Administrators	14.00%	75,099	29,205

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-312,736	-121,626
16 Adjustment for Title I Revenues	-307,018	-119,395

17 TOTALS	13388,798	5552,484
18 E.P.S. RATES	6,171	6,528

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	2,191.0	1,180.0	3,371.0		
	OCTOBER 2007	2,159.0	1,194.0	3,353.0		
	APRIL 2008	2,187.0	1,189.0	3,376.0		
	OCTOBER 2008	2,144.0	1,133.0	3,277.0		
	APRIL 2009	2,143.0	1,137.0	3,280.0		
	OCTOBER 2009	2,188.0	1,102.0	3,290.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,165.5 +	3.16	X	6,171.00	= 13,382,800.86
	9-12 PUPILS	1,119.5 +	36.33	X	6,528.00	= 7,545,258.24
	ADULT EDUC. COURSES AT .1	2.2		X	6,528.00	= 14,361.60
	K-8 EQUIV. INSTR. PUPILS	1.375		X	6,171.00	= 8,485.13
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,528.00	= 3,264.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4090	885.7	X .15	X	6,171.00	= 819,848.21
	9-12 DISADVANTAGED @ .4090	457.9	X .15	X	6,528.00	= 448,375.68
	K-8 LIMITED ENGLISH PROF.	7.0	X .500	X	6,171.00	= 21,598.50
	9-12 LIMITED ENGLISH PROF.	9.0	X .500	X	6,528.00	= 29,376.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,165.5		X	42.00	= 90,951.00
	9-12 STUDENT ASSESSMENT	1,119.5		X	42.00	= 47,019.00
	K-8 TECHNOLOGY RESOURCES	2,165.5		X	95.00	= 205,722.50
	9-12 TECHNOLOGY RESOURCES	1,119.5		X	288.00	= 322,416.00
	K-2 PUPILS	755.5	X .10	X	6,171.00	= 466,219.05
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					23,405,695.77
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					22,703,524.89
30	ADJUSTED TOTAL OPERATING ALLOCATION					22,703,524.89

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	128,461.66	X	102.50%	=	131,673.20
32	SPECIAL EDUCATION - EPS ALLOCATION					3,274,316.25
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	425,187.39	X	102.50%	=	435,817.07
35	TRANSPORTATION - EPS ALLOCATION					1,742,571.82
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					186,761.60
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,771,139.95
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					28,474,664.84

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		CHINA			
		11/01/10 NEW ELEM SCHOOL	165,650.00	0.00	165,650.00
		SAD 47			
		11/01/10 MESSALONSKEE HS ADDN	415,750.00	0.00	415,750.00
		MSAD 47			
		11/01/10 MESSALONSKEE MIDDLE SCH	594,949.03	166,237.99	761,187.02
		05/01/11 MESSALONSKEE MIDDLE SCH	0.00	148,414.09	148,414.09
42	TOTAL PRINCIPAL & INTEREST		1,176,349.03	314,652.08	1,491,001.11
43	APPROVED LEASES FOR 2009-10 - RSU 18				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - RSU 18				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 47				125,128.00
44	INSURED VALUE FACTOR FOR 2008-09 - RSU 18				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - CHINA				98,820.86
47	TOTAL DEBT SERVICE ALLOCATION				1,714,949.97
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				30,189,614.81

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION	
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
BELGRADE	539.0	16.53%	4,706,862.10	310,118.30	5,016,980.40
CHINA	739.0	22.67%	6,455,206.52	264,470.86	6,719,677.38
OAKLAND	1,076.0	33.01%	9,399,486.86	619,085.89	10,018,572.75
ROME	147.5	4.52%	1,287,054.85	84,865.40	1,371,920.25
SIDNEY	758.5	23.27%	6,626,054.51	436,409.52	7,062,464.03
<b>TOTAL</b>	<b>3,260.0</b>				<b>30,189,614.81</b>

	2009 STATE VALUATION	X MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BELGRADE	593,000,000	6.900	4,091,700.00	5,016,980.40	4,091,700.00	28.75%	6.90M
CHINA	428,950,000	6.900	2,959,755.00	6,719,677.38	2,959,755.00	20.80%	6.90M
OAKLAND	471,800,000	6.900	3,255,420.00	10,018,572.75	3,255,420.00	22.88%	6.90M
ROME	315,850,000	6.900	2,179,365.00	1,371,920.25	1,371,920.25	9.64%	4.34M
SIDNEY	369,900,000	6.900	2,552,310.00	7,062,464.03	2,552,310.00	17.93%	6.90M
<b>TOTAL</b>	<b>2,179,500,000</b>		<b>15,038,550.00</b>	<b>30,189,614.81</b>	<b>14,231,105.25</b>	<b>100.00%</b>	<b>6.53M</b>

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	30,189,614.81	14,231,105.25	15,958,509.56
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	30,189,614.81	14,231,105.25	15,958,509.56
51 PLUS AUDIT ADJUSTMENTS			2,720.44
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			943,006.90
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			15,018,223.10
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 47.14%	STATE SHARE % = 52.86%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 50.25%	STATE SHARE % = 49.75%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	30,891,785.69		

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,127,268.49	1,126,768.20	0.00	0.00
August	1,127,268.49	1,127,610.36	0.00	0.00
September	1,127,268.49	1,127,189.28	0.00	0.00
October	1,127,268.49	1,127,189.28	0.00	0.00
November	1,127,268.49	1,127,189.28	1,342,587.02	1,342,587.02
December	1,127,268.49	1,127,189.28	0.00	0.00
Janurary	1,127,268.49	1,127,189.28	0.00	0.00
February	1,127,268.49	1,127,822.96	0.00	0.00
March	1,127,268.49	1,127,268.51	0.00	0.00
April	1,127,268.49	1,127,268.52	0.00	0.00
May	1,127,268.49	1,127,268.52	148,414.09	148,414.09
June	1,127,268.60	1,127,268.52	0.00	0.00
Total	13,527,221.99	13,527,221.99	1,491,001.11	1,491,001.11