

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 19

2010-11

819 - 819

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	1,115	557	1,672	732	2,404
10 ATTENDING PUPILS (OCTOBER 2009)	1,124	536	1,660	741	2,401
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,119.5	546.5	1,666.0 (69%)	736.5 (31%)	2,402.5

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	65.9 (17:1)	34.2 (16:1)	49.1 (15:1)	=	149.2 /	167.2 =		.89 X	7585,849 =		4658,470	2092,936
B. GUIDANCE	3.2 (350:1)	1.6 (350:1)	2.9 (250:1)	=	7.7 /	9.9 =		.78 X	466,565 =		251,105	112,816
C. LIBRARIANS	1.4 (800:1)	0.7 (800:1)	0.9 (800:1)	=	3.0 /	2.0 =		1.50 X	103,018 =		106,624	47,903
D. HEALTH	1.4 (800:1)	0.7 (800:1)	0.9 (800:1)	=	3.0 /	3.0 =		1.00 X	138,641 =		95,662	42,979
E. EDUCATION TECHS	11.2 (100:1)	5.5 (100:1)	2.9 (250:1)	=	19.6 /	21.6 =		.91 X	383,493 =		240,796	108,183
F. LIBRARY TECHS	2.2 (500:1)	1.1 (500:1)	1.5 (500:1)	=	4.8 /	11.0 =		.44 X	195,681 =		59,409	26,691
G. CLERICAL	5.6 (200:1)	2.7 (200:1)	3.7 (200:1)	=	12.0 /	15.2 =		.79 X	458,558 =		249,960	112,301
H. SCHOOL ADMIN.	3.7 (305:1)	1.8 (305:1)	2.3 (315:1)	=	7.8 /	10.4 =		.75 X	776,265 =		401,717	180,482

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	59,976	26,514
B. Supplies and Equipment	337	466	561,442	343,209
C. Professional Development	57	57	94,962	41,981
D. Instructional Leadership Support	24	24	39,984	17,676
E. Co- and Extra-Curricular Student	33	111	54,978	81,752
F. System Administration/Support	215	215	358,190	158,348
G. Operations & Maintenance	986	1,172	1642,676	863,178

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	971,254	436,360
B. Education & Library Technicians	36.00%	108,074	48,555
C. Clerical	29.00%	72,488	32,567
D. School Administrators	14.00%	56,240	25,267

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-439,906	-197,613
16 Adjustment for Title I Revenues	-656,435	-294,920

17 TOTALS	8987,665	4307,164
18 E.P.S. RATES	5,395	5,848

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	1,740.0	758.0	2,498.0		
	OCTOBER 2007	1,702.0	776.0	2,478.0		
	APRIL 2008	1,725.0	744.0	2,469.0		
	OCTOBER 2008	1,679.0	755.0	2,434.0		
	APRIL 2009	1,655.0	744.0	2,399.0		
	OCTOBER 2009	1,645.0	755.0	2,400.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,650.0 +	41.00	X	5,395.00	= 9,122,945.00
	9-12 PUPILS	749.5 +	5.83	X	5,848.00	= 4,417,169.84
	ADULT EDUC. COURSES AT .1	22.7		X	5,848.00	= 132,749.60
	K-8 EQUIV. INSTR. PUPILS	4.125		X	5,395.00	= 22,254.38
	9-12 EQUIV. INSTR. PUPILS	1.750		X	5,848.00	= 10,234.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6061	1,000.1	X .15	X	5,395.00	= 809,330.93
	9-12 DISADVANTAGED @ .6061	454.3	X .15	X	5,848.00	= 398,511.96
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,395.00	= 3,776.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,848.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,650.0		X	42.00	= 69,300.00
	9-12 STUDENT ASSESSMENT	749.5		X	42.00	= 31,479.00
	K-8 TECHNOLOGY RESOURCES	1,650.0		X	95.00	= 156,750.00
	9-12 TECHNOLOGY RESOURCES	749.5		X	288.00	= 215,856.00
	K-2 PUPILS	585.0	X .10	X	5,395.00	= 315,607.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					15,705,964.71
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,234,785.76
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,234,785.76

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	73,287.52	X	102.50%	=	75,119.71
32	SPECIAL EDUCATION - EPS ALLOCATION					2,117,805.86
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	189,857.59	X	102.50%	=	194,604.03
35	TRANSPORTATION - EPS ALLOCATION					1,504,156.84
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					207,654.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,099,340.44
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,334,126.20

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 48	CORINNA			
		11/01/10 ELEM ADDTN	126,000.00	6,997.42	132,997.42
		05/01/11 ELEM ADDTN	0.00	3,611.79	3,611.79
	SAD 48				
		11/01/10 TWO NEW MIDDLE SCHS	546,750.00	149,145.31	695,895.31
		05/01/11 TWO NEW MIDDLE SCHS	0.00	147,759.17	147,759.17
42	TOTAL PRINCIPAL & INTEREST		672,750.00	307,513.69	980,263.69
43	APPROVED LEASES FOR 2009-10 - RSU 19				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - RSU 19				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - RSU 19				0.00
47	TOTAL DEBT SERVICE ALLOCATION				980,263.69
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				20,314,389.89

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
CORINNA	370.5	15.67%	3,029,657.58	184,687.36	3,214,344.94
DIXMONT	136.5	5.77%	1,115,579.08	0.00	1,115,579.08
ETNA	261.0	11.04%	2,134,487.53	0.00	2,134,487.53
HARTLAND	298.0	12.61%	2,438,033.31	148,547.46	2,586,580.77
NEWPORT	455.5	19.27%	3,725,686.12	227,058.28	3,952,744.40
PALMYRA	295.0	12.48%	2,412,898.95	147,052.02	2,559,950.97
PLYMOUTH	248.5	10.51%	2,032,016.66	123,872.63	2,155,889.29
ST. ALBANS	299.0	12.65%	2,445,766.96	149,045.94	2,594,812.90
TOTAL	2,364.0				20,314,389.88

	2009 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION			
CORINNA	105,800,000	6.900	730,020.00	3,214,344.94	730,020.00	10.76%	6.90M
DIXMONT	77,500,000	6.900	534,750.00	1,115,579.08	534,750.00	7.88%	6.90M
ETNA	64,550,000	6.900	445,395.00	2,134,487.53	445,395.00	6.57%	6.90M
HARTLAND	124,650,000	6.900	860,085.00	2,586,580.77	860,085.00	12.68%	6.90M
NEWPORT	265,100,000	6.900	1,829,190.00	3,952,744.40	1,829,190.00	26.96%	6.90M
PALMYRA	118,600,000	6.900	818,340.00	2,559,950.97	818,340.00	12.06%	6.90M
PLYMOUTH	62,400,000	6.900	430,560.00	2,155,889.29	430,560.00	6.35%	6.90M
ST. ALBANS	164,550,000	6.900	1,135,395.00	2,594,812.90	1,135,395.00	16.74%	6.90M
TOTAL	983,150,000		6,783,735.00	20,314,389.88	6,783,735.00	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	20,314,389.89	6,783,735.00	13,530,654.89
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,314,389.89	6,783,735.00	13,530,654.89
51	PLUS AUDIT ADJUSTMENTS			0.00
52	LESS AUDIT ADJUSTMENTS			25,860.55
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			3,242.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			497,473.90
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			13,010,562.44
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 33.39%	STATE SHARE % = 66.61%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 35.95%	STATE SHARE % = 64.05%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION	20,785,568.84		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,002,524.89	1,000,952.11	0.00	0.00
August	1,002,524.89	1,000,952.11	0.00	0.00
September	1,002,524.89	1,000,952.11	0.00	0.00
October	1,002,524.89	1,000,952.11	0.00	0.00
November	1,002,524.89	1,000,952.12	828,892.73	828,892.73
December	1,002,524.89	1,000,952.12	0.00	0.00
Janurary	1,002,524.89	1,000,952.12	0.00	0.00
February	1,002,524.89	1,000,952.12	0.00	0.00
March	1,002,524.89	1,000,952.12	0.00	0.00
April	1,002,524.89	1,000,952.12	0.00	0.00
May	1,002,524.89	1,003,923.92	151,370.96	151,370.96
June	1,002,524.96	1,016,853.67	0.00	0.00
Total	12,030,298.75	12,030,298.75	980,263.69	980,263.69