

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 14

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)	1,538	790	2,328	1,027	3,355
10 ATTENDING PUPILS (OCTOBER 2009)	1,496	846	2,342	1,048	3,390
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,517.0	818.0	2,335.0 ( 69%)	1,037.5 ( 31%)	3,372.5

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	89.2 (17:1)	51.1 (16:1)	69.2 (15:1)	=	209.5	221.5	=	.95 X	10474,974	=	6866,345	3084,880
B. GUIDANCE	4.3 (350:1)	2.3 (350:1)	4.2 (250:1)	=	10.8	12.6	=	.86 X	695,844	=	412,914	185,512
C. LIBRARIANS	1.9 (800:1)	1.0 (800:1)	1.3 (800:1)	=	4.2	2.0	=	2.10 X	101,134	=	146,543	65,838
D. HEALTH	1.9 (800:1)	1.0 (800:1)	1.3 (800:1)	=	4.2	3.9	=	1.08 X	196,995	=	146,801	65,954
E. EDUCATION TECHS	15.2 (100:1)	8.2 (100:1)	4.2 (250:1)	=	27.6	35.9	=	.77 X	680,888	=	361,756	162,528
F. LIBRARY TECHS	3.0 (500:1)	1.6 (500:1)	2.1 (500:1)	=	6.7	4.9	=	1.37 X	88,025	=	83,210	37,384
G. CLERICAL	7.6 (200:1)	4.1 (200:1)	5.2 (200:1)	=	16.9	19.6	=	.86 X	608,851	=	361,292	162,320
H. SCHOOL ADMIN.	5.0 (305:1)	2.7 (305:1)	3.3 (315:1)	=	11.0	12.0	=	.92 X	973,026	=	617,677	277,507

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36		84,060	37,350
B. Supplies and Equipment	337	466		786,895	483,475
C. Professional Development	57	57		133,095	59,138
D. Instructional Leadership Support	24	24		56,040	24,900
E. Co- and Extra-Curricular Student	33	111		77,055	115,163
F. System Administration/Support	215	215		502,025	223,063
G. Operations & Maintenance	986	1,172		2302,310	1215,950

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1438,795	646,415
B. Education & Library Technicians	36.00%	160,188	71,968
C. Clerical	29.00%	104,775	47,073
D. School Administrators	14.00%	86,475	38,851

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	869,666	390,686
16 Adjustment for Title I Revenues	-244,104	-109,670

17 TOTALS	15353,813	7286,285
18 E.P.S. RATES	6,576	7,023

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	2,355.0	1,091.0	3,446.0		
	OCTOBER 2007	2,336.0	1,117.0	3,453.0		
	APRIL 2008	2,344.0	1,088.0	3,432.0		
	OCTOBER 2008	2,327.0	1,114.0	3,441.0		
	APRIL 2009	2,332.0	1,092.0	3,424.0		
	OCTOBER 2009	2,342.0	1,100.0	3,442.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,337.0 +	2.33	X	6,576.00	= 15,383,434.08
	9-12 PUPILS	1,096.0 +	4.33	X	7,023.00	= 7,727,617.59
	ADULT EDUC. COURSES AT .1	5.4		X	7,023.00	= 37,924.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,576.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.000		X	7,023.00	= 14,046.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3130	731.5	X .15	X	6,576.00	= 721,551.60
	9-12 DISADVANTAGED @ .3130	343.0	X .15	X	7,023.00	= 361,333.35
	K-8 LIMITED ENGLISH PROF.	31.0	X .500	X	6,576.00	= 101,928.00
	9-12 LIMITED ENGLISH PROF.	9.0	X .500	X	7,023.00	= 31,603.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,337.0		X	42.00	= 98,154.00
	9-12 STUDENT ASSESSMENT	1,096.0		X	42.00	= 46,032.00
	K-8 TECHNOLOGY RESOURCES	2,337.0		X	95.00	= 222,015.00
	9-12 TECHNOLOGY RESOURCES	1,096.0		X	288.00	= 315,648.00
	K-2 PUPILS	743.5	X .10	X	6,576.00	= 488,925.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					25,550,212.92
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					24,783,706.53
30	ADJUSTED TOTAL OPERATING ALLOCATION					24,783,706.53

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	150,615.40	X	102.50%	=	154,380.79
32	SPECIAL EDUCATION - EPS ALLOCATION					4,638,231.42
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	406,197.43	X	102.50%	=	416,352.37
35	TRANSPORTATION - EPS ALLOCATION					1,672,045.15
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					92,610.20
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,973,619.92
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					31,757,326.45

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		RAYMOND			
		11/01/10 NEW ELEMENTARY	389,757.00	40,701.27	430,458.27
		05/01/11 NEW ELEMENTARY	0.00	91,448.82	91,448.82
		WINDHAM			
		11/01/10 WINDHAM ADDN & RENOV	1,280,000.00	404,800.00	1,684,800.00
		05/01/11 WINDHAM ADDN & RENOV	0.00	384,800.00	384,800.00
42	TOTAL PRINCIPAL & INTEREST		1,669,757.00	921,750.09	2,591,507.09
43	APPROVED LEASES FOR 2009-10 - RSU 14				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - RSU 14				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - RSU 14				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,591,507.09
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				34,348,833.54

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION
RAYMOND	721.0	21.11%	6,703,971.61	521,907.09	7,225,878.70
WINDHAM	2,694.0	78.89%	25,053,354.84	2,069,600.00	27,122,954.84
TOTAL	3,415.0				34,348,833.54

	2009 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
RAYMOND	1,059,300,000	6.900	7,309,170.00	7,225,878.70	7,225,878.70	35.53% 6.82M
WINDHAM	1,900,200,000	6.900	13,111,380.00	27,122,954.84	13,111,380.00	64.47% 6.90M
TOTAL	2,959,500,000		20,420,550.00	34,348,833.54	20,337,258.70	100.00% 6.87M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			34,348,833.54	20,337,258.70	14,011,574.84
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			34,348,833.54	20,337,258.70	14,011,574.84
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					961,501.20
60	ADJUSTED STATE CONTRIBUTION					13,050,073.64
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 59.21%	STATE SHARE % = 40.79%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 62.01%	STATE SHARE % = 37.99%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			35,115,339.93		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	871,547.21	871,547.21	0.00	0.00
August	871,547.21	871,547.21	0.00	0.00
September	871,547.21	871,547.21	0.00	0.00
October	871,547.21	871,547.21	0.00	0.00
November	871,547.21	871,547.21	2,115,258.27	2,115,258.27
December	871,547.21	871,547.21	0.00	0.00
Janurary	871,547.21	871,547.21	0.00	0.00
February	871,547.21	871,547.21	0.00	0.00
March	871,547.21	871,547.21	0.00	0.00
April	871,547.21	871,547.22	0.00	0.00
May	871,547.21	871,547.22	476,248.82	476,248.82
June	871,547.24	871,547.22	0.00	0.00
Total	10,458,566.55	10,458,566.55	2,591,507.09	2,591,507.09