

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 18

2009-10

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1. COMPUTATION OF E.P.S. RATES

|   | K-5     | 6-8   | K-8            | 9-12         | TOTAL   |
|---|---------|-------|----------------|--------------|---------|
| 9 ATTENDING PUPILS (APRIL 2008)                                   | 1,439   | 740   | 2,179          | 880          | 3,059   |
| 10 ATTENDING PUPILS (OCTOBER 2008)                                | 1,423   | 720   | 2,143          | 843          | 2,986   |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008 | 1,431.0 | 730.0 | 2,161.0 ( 71%) | 861.5 ( 29%) | 3,022.5 |

| 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        | 84.2 (17:1)  | 45.6 (16:1) | 57.4 (15:1) | = | 187.2 /    | 205.3 =    |   | .91 X   | 9863,234 =     |   | 6372,636          | 2602,907         |
| B. GUIDANCE        | 4.1 (350:1)  | 2.1 (350:1) | 3.4 (250:1) | = | 9.6 /      | 10.3 =     |   | .93 X   | 517,299 =      |   | 341,572           | 139,516          |
| C. LIBRARIANS      | 1.8 (800:1)  | 0.9 (800:1) | 1.1 (800:1) | = | 3.8 /      | 3.9 =      |   | .97 X   | 189,306 =      |   | 130,375           | 53,252           |
| D. HEALTH          | 1.8 (800:1)  | 0.9 (800:1) | 1.1 (800:1) | = | 3.8 /      | 5.7 =      |   | .67 X   | 262,322 =      |   | 124,787           | 50,969           |
| E. EDUCATION TECHS | 14.3 (100:1) | 7.3 (100:1) | 3.4 (250:1) | = | 25.0 /     | 24.8 =     |   | 1.01 X  | 425,246 =      |   | 304,944           | 124,554          |
| F. LIBRARY TECHS   | 2.9 (500:1)  | 1.5 (500:1) | 1.7 (500:1) | = | 6.1 /      | 7.7 =      |   | .79 X   | 148,902 =      |   | 83,519            | 34,114           |
| G. CLERICAL        | 7.2 (200:1)  | 3.7 (200:1) | 4.3 (200:1) | = | 15.2 /     | 14.7 =     |   | 1.03 X  | 432,908 =      |   | 316,585           | 129,310          |
| H. SCHOOL ADMIN.   | 4.7 (305:1)  | 2.4 (305:1) | 2.7 (315:1) | = | 9.8 /      | 11.1 =     |   | .88 X   | 824,948 =      |   | 515,427           | 210,527          |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 35  | 35    | 75,635     | 30,153    |
| B. Supplies and Equipment           | 329 | 455   | 710,969    | 391,983   |
| C. Professional Development         | 56  | 56    | 121,016    | 48,244    |
| D. Instructional Leadership Support | 23  | 23    | 49,703     | 19,815    |
| E. Co- and Extra-Curricular Student | 32  | 108   | 69,152     | 93,042    |
| F. System Administration/Support    | 210 | 210   | 453,810    | 180,915   |
| G. Operations & Maintenance         | 962 | 1,143 | 2078,882   | 984,695   |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 1324,180   | 540,862   |
| B. Education & Library Technicians         | 36.00%     | 139,847    | 57,120    |
| C. Clerical                                | 29.00%     | 91,810     | 37,500    |
| D. School Administrators                   | 14.00%     | 72,160     | 29,474    |

|  |          |          |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97) | -296,804 | -121,207 |
| 16 Adjustment for Title I Revenues   | -280,021 | -114,375 |

|                 |           |          |
|-----------------|-----------|----------|
| 17 TOTALS       | 12800,182 | 5523,369 |
| 18 E.P.S. RATES | 5,923     | 6,411    |

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A. OPERATING COST ALLOCATIONS

| 19 | SUBSIDIZABLE PUPILS                                 | K-8                      | 9-12                     | TOTAL   |                  |                 |
|----|---|--------------------------|--------------------------|---------|------------------|-----------------|
|    | APRIL 2006  | 2,240.0                  | 1,178.0                  | 3,418.0 |                  |                 |
|    | OCTOBER 2006  | 2,190.0                  | 1,191.0                  | 3,381.0 |                  |                 |
|    | 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 |                  |                 |
| 21 | BASIC COUNTS  | AVG. CAL.<br>YEAR PUPILS | DECLINING<br>ENROLL. ADJ | X<br>X  | SAU<br>EPS RATES |                 |
|    | K-8 PUPILS  | 2,165.5 +                | 19.66                    | X       | 5,923.00         | = 12,942,702.68 |
|    | 9-12 PUPILS   | 1,161.0 +                | 16.50                    | X       | 6,411.00         | = 7,548,952.50  |
|    | ADULT EDUC. COURSES AT .1                           | 1.1                      |                          | X       | 6,411.00         | = 7,052.10      |
|    | K-8 EQUIV. INSTR. PUPILS                            | 1.125                    |                          | X       | 5,923.00         | = 6,663.38      |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.375                    |                          | X       | 6,411.00         | = 2,404.13      |
|    | WEIGHTED COUNTS                                     | PUPILS                   | WEIGHTS                  | X       |                  |                 |
|    | K-8 DISADVANTAGED @ .3554                           | 769.6                    | X .15                    | X       | 5,923.00         | = 683,751.12    |
|    | 9-12 DISADVANTAGED @ .3554                          | 412.6                    | X .15                    | X       | 6,411.00         | = 396,776.79    |
|    | K-8 LIMITED ENGLISH PROF.                           | 3.0                      | X .700                   | X       | 5,923.00         | = 12,438.30     |
|    | 9-12 LIMITED ENGLISH PROF.                          | 6.0                      | X .700                   | X       | 6,411.00         | = 26,926.20     |
|    | TARGETED FUNDS                                      | PUPILS                   | WEIGHTS                  | X       |                  |                 |
|    | K-8 STUDENT ASSESSMENT                              | 2,165.5                  |                          | X       | 41.00            | = 88,785.50     |
|    | 9-12 STUDENT ASSESSMENT                             | 1,161.0                  |                          | X       | 41.00            | = 47,601.00     |
|    | K-8 TECHNOLOGY RESOURCES                            | 2,165.5                  |                          | X       | 93.00            | = 201,391.50    |
|    | 9-12 TECHNOLOGY RESOURCES                           | 1,161.0                  |                          | X       | 281.00           | = 326,241.00    |
|    | K-2 PUPILS  | 738.5                    | X .10                    | X       | 5,923.00         | = 437,413.55    |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |                          |                          |         |                  |                 |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |                          |                          |         |                  | = 0.00          |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |                          |                          |         |                  | = 0.00          |
|    | OPERATING ALLOCATION                                |                          |                          |         |                  | 22,729,099.75   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |                          |                          |         |                  | 22,047,226.75   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |                          |                          |         |                  | 22,047,226.75   |

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B. OTHER SUBSIDIZABLE COSTS

|    |  |            |   |         |   |               |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2007-08                                     | 142,044.57 | X | 102.90% | = | 146,163.86    |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |            |   |         |   | 2,925,996.73  |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08                                  | 353,095.90 | X | 102.90% | = | 363,335.68    |
| 35 | TRANSPORTATION - EPS ALLOCATION  |            |   |         |   | 1,698,708.87  |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2008-09                                     |            |   |         |   | 158,014.76    |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |            |   |         |   | 5,292,219.90  |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |            |   |         |   | 27,339,446.65 |

C. DEBT SERVICE ALLOCATIONS

| 41      | DEBT SERVICE                                      | NAME OF PROJECT         | PRINCIPAL    | INTEREST   |               |
|---------|---|-------------------------|--------------|------------|---------------|
| CHINA   |   |                         |              |            |               |
|         | 11/01/09  | NEW ELEM SCHOOL         | 165,650.00   | 0.00       | 165,650.00    |
|         | 05/01/10  | NEW ELEM SCHOOL         | 0.00         | 5,963.40   | 5,963.40      |
| SAD 47  |   |                         |              |            |               |
|         | 11/01/09  | MESSALONSKEE HS ADDN    | 415,750.00   | 0.00       | 415,750.00    |
|         | 05/01/10  | MESSALONSKEE HS ADDN    | 0.00         | 15,330.78  | 15,330.78     |
| MSAD 47 |   |                         |              |            |               |
|         | 11/01/09  | MESSALONSKEE MIDDLE SCH | 594,949.03   | 178,046.25 | 772,995.28    |
|         | 05/01/10  | MESSALONSKEE MIDDLE SCH | 0.00         | 177,000.49 | 177,000.49    |
| 42      | TOTAL PRINCIPAL & INTEREST                        |                         | 1,176,349.03 | 376,340.92 | 1,552,689.95  |
| 43      | APPROVED LEASES FOR 2008-09 - RSU 18              |                         |              |            | 0.00          |
| 43A     | APPROVED LEASE PURCHASES FOR 2008-09 - RSU 18     |                         |              |            | 0.00          |
| 43A     | APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D.     | 47                      |              |            | 212,936.00    |
| 44      | INSURED VALUE FACTOR FOR 2007-08 - RSU 18         |                         |              |            | 0.00          |
| 44      | INSURED VALUE FACTOR FOR 2007-08 - CHINA          |                         |              |            | 39,452.28     |
| 47      | TOTAL DEBT SERVICE ALLOCATION                     |                         |              |            | 1,805,078.23  |
| 48      | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                         |              |            | 29,144,524.88 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION |                          |        | TOTAL<br>ALLOCATION     | LOCAL<br>CONTRIBUTION                     |
|--|--------------------------|--------|-------------------------|---|
| <hr style="border-top: 1px dashed black;"/>          |                          |        |                         |   |
|  | AVG. CAL.<br>YEAR PUPILS |        | OPERATING<br>ALLOCATION | + DEBT<br>ALLOCATION = TOWN<br>ALLOCATION |
| BELGRADE   | 556.5                    | 16.86% | 4,609,430.71            | 349,721.26 = 4,959,151.97                 |
| CHINA  | 764.5                    | 23.16% | 6,331,815.84            | 211,065.68 = 6,542,881.52                 |
| OAKLAND  | 1,064.5                  | 32.25% | 8,816,971.54            | 668,963.67 = 9,485,935.21                 |
| ROME   | 148.5                    | 4.50%  | 1,230,275.10            | 93,321.85 = 1,323,596.95                  |
| SIDNEY   | 767.0                    | 23.23% | 6,350,953.46            | 482,005.77 = 6,832,959.23                 |
| TOTAL  | 3,301.0                  |        |                         | 29,144,524.88                             |

|          | 2008 STATE<br>VALUATION X | MILL<br>EXPECTATION | = TOWN<br>CONTRIBUTION | OR TOWN<br>ALLOCATION |               |         |       |
|----------|---------------------------|---------------------|------------------------|-----------------------|---------------|---------|-------|
| BELGRADE | 566,350,000               | 6.690               | 3,788,881.50           | 4,959,151.97          | 3,788,881.50  | 29.12%  | 6.69M |
| CHINA    | 391,200,000               | 6.690               | 2,617,128.00           | 6,542,881.52          | 2,617,128.00  | 20.12%  | 6.69M |
| OAKLAND  | 443,650,000               | 6.690               | 2,968,018.50           | 9,485,935.21          | 2,968,018.50  | 22.81%  | 6.69M |
| ROME     | 286,350,000               | 6.690               | 1,915,681.50           | 1,323,596.95          | 1,323,596.95  | 10.17%  | 4.62M |
| SIDNEY   | 345,650,000               | 6.690               | 2,312,398.50           | 6,832,959.23          | 2,312,398.50  | 17.78%  | 6.69M |
| TOTAL    | 2,033,200,000             |                     | 13,602,108.00          | 29,144,524.88         | 13,010,023.45 | 100.00% | 6.40M |

S T A T E O F M A I N E  
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| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION    | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION  |
|---|------------------------|-----------------------|------------------------|
| -----   |                        |                       |                        |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              | 29,144,524.88          | 13,010,023.45         | 16,134,501.43          |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           | 29,144,524.88          | 13,010,023.45         | 16,134,501.43          |
| 51 PLUS AUDIT ADJUSTMENTS   |                        |                       | 0.00                   |
| 52 LESS AUDIT ADJUSTMENTS   |                        |                       | 8,567.68               |
| 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        |                        |                       | 628,866.00             |
| 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                            |                        |                       | 15,497,067.75          |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          | LOCAL SHARE % = 44.64% |                       | STATE SHARE % = 55.36% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 46.83% |                       | STATE SHARE % = 53.17% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 29,826,397.88          |                       |                        |

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

| MONTH     | SUBSIDY       | PAID TO DATE  | DEBT SERVICE | PAID TO DATE |
|-----------|---------------|---------------|--------------|--------------|
| July      | 1,162,031.48  | 1,208,614.15  | 0.00         | 0.00         |
| August    | 1,162,031.48  | 1,208,614.15  | 0.00         | 0.00         |
| September | 1,162,031.48  | 1,208,614.15  | 0.00         | 0.00         |
| October   | 1,162,031.48  | 1,208,614.15  | 0.00         | 0.00         |
| November  | 1,162,031.48  | 1,208,614.15  | 1,354,395.28 | 1,354,395.28 |
| December  | 1,162,031.48  | 1,208,614.15  | 0.00         | 0.00         |
| Janurary  | 1,162,031.48  | 1,208,614.15  | 0.00         | 0.00         |
| February  | 1,162,031.48  | 1,096,815.75  | 0.00         | 0.00         |
| March     | 1,162,031.48  | 1,096,815.75  | 0.00         | 0.00         |
| April     | 1,162,031.48  | 1,096,815.75  | 0.00         | 0.00         |
| May       | 1,162,031.48  | 1,096,815.75  | 198,294.67   | 198,294.67   |
| June      | 1,162,031.52  | 1,096,815.75  | 0.00         | 0.00         |
| Total     | 13,944,377.80 | 13,944,377.80 | 1,552,689.95 | 1,552,689.95 |