

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 20

2009-10

820 - 820

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	1,186	573	1,759	857	2,616
10 ATTENDING PUPILS (OCTOBER 2008)	1,216	552	1,768	864	2,632
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,201.0	562.5	1,763.5 (67%)	860.5 (33%)	2,624.0

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	70.6 (17:1)	35.2 (16:1)	57.4 (15:1)	=	163.2 /	196.6 =		.83 X	9349,863 =		5199,459	2560,927
B. GUIDANCE	3.4 (350:1)	1.6 (350:1)	3.4 (250:1)	=	8.4 /	9.8 =		.86 X	468,580 =		269,996	132,983
C. LIBRARIANS	1.5 (800:1)	0.7 (800:1)	1.1 (800:1)	=	3.3 /	4.0 =		.83 X	204,995 =		113,998	56,148
D. HEALTH	1.5 (800:1)	0.7 (800:1)	1.1 (800:1)	=	3.3 /	5.0 =		.66 X	241,337 =		106,719	52,563
E. EDUCATION TECHS	12.0 (100:1)	5.6 (100:1)	3.4 (250:1)	=	21.0 /	10.4 =		2.02 X	183,988 =		249,010	122,646
F. LIBRARY TECHS	2.4 (500:1)	1.1 (500:1)	1.7 (500:1)	=	5.2 /	3.9 =		1.33 X	77,464 =		69,028	33,999
G. CLERICAL	6.0 (200:1)	2.8 (200:1)	4.3 (200:1)	=	13.1 /	21.1 =		.62 X	612,980 =		254,632	125,416
H. SCHOOL ADMIN.	3.9 (305:1)	1.8 (305:1)	2.7 (315:1)	=	8.4 /	11.9 =		.71 X	826,374 =		393,106	193,620

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	61,723	30,118
B. Supplies and Equipment	329	455	580,192	391,528
C. Professional Development	56	56	98,756	48,188
D. Instructional Leadership Support	23	23	40,561	19,792
E. Co- and Extra-Curricular Student	32	108	56,432	92,934
F. System Administration/Support	210	210	370,335	180,705
G. Operations & Maintenance	962	1,143	1696,487	983,552

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1081,133	532,498
B. Education & Library Technicians	36.00%	114,494	56,392
C. Clerical	29.00%	73,843	36,371
D. School Administrators	14.00%	55,035	27,107

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	80,421	39,607
16 Adjustment for Title I Revenues	-496,558	-244,573

17 TOTALS	10468,802	5472,521
18 E.P.S. RATES	5,936	6,360

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 20

2009-10

820 - 820

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,850.0	871.0	2,721.0		
	OCTOBER 2006	1,788.0	871.0	2,659.0		
	APRIL 2007	1,792.0	847.0	2,639.0		
	OCTOBER 2007	1,789.0	881.0	2,670.0		
	APRIL 2008	1,764.0	863.0	2,627.0		
	OCTOBER 2008	1,773.0	868.0	2,641.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,768.5 +	24.16	X	5,936.00	= 10,641,229.76
	9-12 PUPILS	865.5 +	1.33	X	6,360.00	= 5,513,038.80
	ADULT EDUC. COURSES AT .1	12.3		X	6,360.00	= 78,228.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,936.00	= 1,484.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,360.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5336	943.7	X .15	X	5,936.00	= 840,270.48
	9-12 DISADVANTAGED @ .5336	461.8	X .15	X	6,360.00	= 440,557.20
	K-8 LIMITED ENGLISH PROF.	5.0	X .700	X	5,936.00	= 20,776.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,360.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,768.5		X	41.00	= 72,508.50
	9-12 STUDENT ASSESSMENT	865.5		X	41.00	= 35,485.50
	K-8 TECHNOLOGY RESOURCES	1,768.5		X	93.00	= 164,470.50
	9-12 TECHNOLOGY RESOURCES	865.5		X	281.00	= 243,205.50
	K-2 PUPILS	656.0	X .10	X	5,936.00	= 389,401.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 57,996.40
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,498,652.24
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					17,943,692.67
30	ADJUSTED TOTAL OPERATING ALLOCATION					17,943,692.67

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 20

2009-10

820 - 820

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	100,339.85	X	102.90%	=	103,249.71
32	SPECIAL EDUCATION - EPS ALLOCATION					3,506,022.12
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	1,001,675.49	X	102.90%	=	1,030,724.08
35	TRANSPORTATION - EPS ALLOCATION					1,947,182.70
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					207,440.53
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,794,619.13
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					24,738,311.80

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	SAD 34					
		11/01/09 NEW MIDDLE SCH-BELFAST	328,172.00	44,303.22		372,475.22
		05/01/10 NEW MIDDLE SCH-BELFAST	0.00	33,227.42		33,227.42
	MSAD 34					
		11/01/09 NEW CONSOL ELEM - BELFAST	429,134.00	148,212.06		577,346.06
		05/01/10 NEW CONSOL ELEM - BELFAST	0.00	140,579.92		140,579.92
	SAD 34					
		11/01/09 ADDN TO DRINKWATER SCHOOL	99,534.00	3,211.81		102,745.81
	MSAD 56					
		11/01/09 ADDN/RENV DIST MIDDLE/HIGH SCH	227,876.00	89,213.47		317,089.47
		05/01/10 ADDN/RENV DIST MIDDLE/HIGH SCH	0.00	84,598.98		84,598.98
	SAD 56					
		11/01/09 NEW ELEM SCHOOL	230,900.00	0.00		230,900.00
		05/01/10 NEW ELEM SCHOOL	0.00	8,514.44		8,514.44
	SAD 34					
		11/01/09 NICKERSON SCHOOL	105,867.00	15,990.55		121,857.55
		05/01/10 NICKERSON SCHOOL	0.00	12,472.55		12,472.55
42	TOTAL PRINCIPAL & INTEREST		1,421,483.00	580,324.42		2,001,807.42
43	APPROVED LEASES FOR 2008-09 - RSU 20					0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - RSU 20					0.00
44	INSURED VALUE FACTOR FOR 2007-08 - RSU 20					0.00
47	TOTAL DEBT SERVICE ALLOCATION					2,001,807.42
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					26,740,119.22

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 20

2009-10

820 - 820

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
BELFAST	881.0 34.00%	8,411,026.01	646,591.53	9,057,617.54	
BELMONT	155.5 6.00%	1,484,298.71	114,125.97	1,598,424.68	
FRANKFORT	175.0 6.75%	1,669,836.05	152,126.11	1,821,962.16	
MORRILL	143.5 5.54%	1,370,502.47	105,318.82	1,475,821.29	
NORTHPORT	190.0 7.33%	1,813,318.25	139,446.53	1,952,764.78	
SEARSMONT	238.5 9.20%	2,275,924.69	175,042.09	2,450,966.78	
SEARSPORT	357.5 13.80%	3,413,887.03	310,771.91	3,724,658.94	
STOCKTON SPRINGS	205.0 7.91%	1,956,800.46	178,204.87	2,135,005.33	
SWANVILLE	245.5 9.47%	2,342,718.13	180,179.59	2,522,897.72	
TOTAL	2,591.5			26,740,119.22	

	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BELFAST	869,350,000	6.690	5,815,951.50		9,057,617.54	5,815,951.50	41.97%	6.69M
BELMONT	56,300,000	6.690	376,647.00		1,598,424.68	376,647.00	2.72%	6.69M
FRANKFORT	68,100,000	6.690	455,589.00		1,821,962.16	455,589.00	3.29%	6.69M
MORRILL	55,700,000	6.690	372,633.00		1,475,821.29	372,633.00	2.69%	6.69M
NORTHPORT	361,650,000	6.690	2,419,438.50		1,952,764.78	1,952,764.78	14.09%	5.40M
SEARSMONT	143,300,000	6.690	958,677.00		2,450,966.78	958,677.00	6.92%	6.69M
SEARSPORT	265,100,000	6.690	1,773,519.00		3,724,658.94	1,773,519.00	12.80%	6.69M
STOCKTON SPRINGS	207,200,000	6.690	1,386,168.00		2,135,005.33	1,386,168.00	10.00%	6.69M
SWANVILLE	114,600,000	6.690	766,674.00		2,522,897.72	766,674.00	5.52%	6.69M
TOTAL	2,141,300,000		14,325,297.00		26,740,119.22	13,858,623.28	100.00%	6.47M

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 20

2009-10

820 - 820

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	26,740,119.22	13,858,623.28	12,881,495.94
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	26,740,119.22	13,858,623.28	12,881,495.94
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			640,674.00
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			12,240,821.94
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 51.83%		STATE SHARE % = 48.17%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 54.22%		STATE SHARE % = 45.78%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	27,295,078.79		

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 20

2009-10

820 - 820

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	853,251.21	900,698.56	0.00	0.00
August	853,251.21	0.00	0.00	0.00
September	853,251.21	1,801,397.12	0.00	0.00
October	853,251.21	900,698.56	0.00	0.00
November	853,251.21	900,713.53	1,722,414.11	1,722,414.11
December	853,251.21	900,713.53	0.00	0.00
Janurary	853,251.21	900,713.53	0.00	0.00
February	853,251.21	786,815.93	0.00	0.00
March	853,251.21	786,815.94	0.00	0.00
April	853,251.21	786,815.94	0.00	0.00
May	853,251.21	786,815.94	279,393.31	279,393.31
June	853,251.21	786,815.94	0.00	0.00
Total	10,239,014.52	10,239,014.52	2,001,807.42	2,001,807.42