

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 25

2009-10

825 - 825

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	484	267	751	430	1,181
10 ATTENDING PUPILS (OCTOBER 2008)	513	237	750	428	1,178
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	498.5	252.0	750.5 (64%)	429.0 (36%)	1,179.5

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	29.3 (17:1)	15.8 (16:1)	28.6 (15:1)	=	73.7 /	90.1 =	=	.82 X	4279,586 =	=	2245,927	1263,334
B. GUIDANCE	1.4 (350:1)	0.7 (350:1)	1.7 (250:1)	=	3.8 /	5.8 =	=	.66 X	256,597 =	=	108,387	60,967
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.4 /	1.0 =	=	1.40 X	42,286 =	=	37,888	21,312
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.4 /	2.4 =	=	.58 X	109,784 =	=	40,752	22,923
E. EDUCATION TECHS	5.0 (100:1)	2.5 (100:1)	1.7 (250:1)	=	9.2 /	8.0 =	=	1.15 X	145,140 =	=	106,823	60,088
F. LIBRARY TECHS	1.0 (500:1)	0.5 (500:1)	0.9 (500:1)	=	2.4 /	4.0 =	=	.60 X	69,020 =	=	26,504	14,908
G. CLERICAL	2.5 (200:1)	1.3 (200:1)	2.1 (200:1)	=	5.9 /	9.0 =	=	.66 X	253,024 =	=	106,877	60,119
H. SCHOOL ADMIN.	1.6 (305:1)	0.8 (305:1)	1.4 (315:1)	=	3.8 /	5.4 =	=	.70 X	372,888 =	=	167,054	93,968

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	26,268	15,015
B. Supplies and Equipment	329	455	246,915	195,195
C. Professional Development	56	56	42,028	24,024
D. Instructional Leadership Support	23	23	17,262	9,867
E. Co- and Extra-Curricular Student	32	108	24,016	46,332
F. System Administration/Support	210	210	157,605	90,090
G. Operations & Maintenance	962	1,143	721,981	490,347

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	462,261	260,022
B. Education & Library Technicians	36.00%	47,998	26,999
C. Clerical	29.00%	30,994	17,435
D. School Administrators	14.00%	23,388	13,156

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-205,867	-115,814
16 Adjustment for Title I Revenues	-136,649	-76,865

17 TOTALS	4298,411	2593,420
18 E.P.S. RATES	5,727	6,045

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	817.0	464.0	1,281.0		
	OCTOBER 2006	783.0	472.0	1,255.0		
	APRIL 2007	779.0	458.0	1,237.0		
	OCTOBER 2007	747.0	457.0	1,204.0		
	APRIL 2008	747.0	437.0	1,184.0		
	OCTOBER 2008	743.0	440.0	1,183.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	745.0 +	24.33	X	5,727.00	= 4,405,952.91
	9-12 PUPILS	438.5 +	16.16	X	6,045.00	= 2,748,419.70
	ADULT EDUC. COURSES AT .1	7.2		X	6,045.00	= 43,524.00
	K-8 EQUIV. INSTR. PUPILS	1.000		X	5,727.00	= 5,727.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,045.00	= 3,022.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4078	303.8	X .15	X	5,727.00	= 260,979.39
	9-12 DISADVANTAGED @ .4078	178.8	X .15	X	6,045.00	= 162,126.90
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,727.00	= 8,017.80
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,045.00	= 8,463.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	745.0		X	41.00	= 30,545.00
	9-12 STUDENT ASSESSMENT	438.5		X	41.00	= 17,978.50
	K-8 TECHNOLOGY RESOURCES	745.0		X	93.00	= 69,285.00
	9-12 TECHNOLOGY RESOURCES	438.5		X	281.00	= 123,218.50
	K-2 PUPILS	272.0	X .10	X	5,727.00	= 155,774.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,043,034.60
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,801,743.56
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,801,743.56

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	21,336.93	X	102.90%	=	21,955.70
32	SPECIAL EDUCATION - EPS ALLOCATION					1,974,233.48
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	39,264.81	X	102.90%	=	40,403.49
35	TRANSPORTATION - EPS ALLOCATION					749,788.60
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,786,381.27
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,588,124.83

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BUCKSPORT				
	11/01/09	ADDN TO HIGH SCHOOL	100,563.00	15,773.55	116,336.55
	05/01/10	ADDN TO HIGH SCHOOL	0.00	14,096.63	14,096.63
	10/01/09	NEW ELEM SCHOOL	0.00	7,740.00	7,740.00
	04/01/10	NEW ELEM SCHOOL	215,000.00	7,740.00	222,740.00
	11/01/09	NEW MIDDLE SCHOOL	402,891.96	136,379.18	539,271.14
	05/01/10	NEW MIDDLE SCHOOL	0.00	128,220.62	128,220.62
42	TOTAL PRINCIPAL & INTEREST		718,454.96	309,949.98	1,028,404.94
43	APPROVED LEASES FOR 2008-09 - RSU 25				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - RSU 25				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - RSU 25				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - ORLAND				3,963.99
47	TOTAL DEBT SERVICE ALLOCATION				1,032,368.93
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,620,493.76

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	=	TOWN ALLOCATION
BUCKSPORT	704.5	59.53%	6,303,110.71	1,028,404.94		7,331,515.65
ORLAND	288.0	24.33%	2,576,090.77	3,963.99		2,580,054.76
PROSPECT	110.0	9.29%	983,636.80	0.00		983,636.80
VERONA	81.0	6.85%	725,286.55	0.00		725,286.55
TOTAL	1,183.5					11,620,493.76

	2008 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
BUCKSPORT	606,250,000	6.690	4,055,812.50		7,331,515.65	4,055,812.50	63.69%
ORLAND	254,200,000	6.690	1,700,598.00		2,580,054.76	1,700,598.00	26.71%
PROSPECT	43,700,000	6.690	292,353.00		983,636.80	292,353.00	4.59%
VERONA	47,700,000	6.690	319,113.00		725,286.55	319,113.00	5.01%
TOTAL	951,850,000		6,367,876.50		11,620,493.76	6,367,876.50	100.00%

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,620,493.76	6,367,876.50	5,252,617.26
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,620,493.76	6,367,876.50	5,252,617.26
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			8,519.57
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			10,300.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			342,666.00
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			4,911,731.69
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 54.80%		STATE SHARE % = 45.20%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 57.73%		STATE SHARE % = 42.27%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,861,784.80		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	323,610.56	348,134.89	0.00	0.00
August	323,610.56	348,134.89	0.00	0.00
September	323,610.56	348,134.89	0.00	0.00
October	323,610.56	348,134.89	7,740.00	7,740.00
November	323,610.56	348,134.89	655,607.69	655,607.69
December	323,610.56	348,134.90	0.00	0.00
Janurary	323,610.56	348,134.90	0.00	0.00
February	323,610.56	289,276.50	0.00	0.00
March	323,610.56	289,276.50	0.00	0.00
April	323,610.56	289,276.50	222,740.00	222,740.00
May	323,610.56	289,276.50	142,317.25	142,317.25
June	323,610.59	289,276.50	0.00	0.00
Total	3,883,326.75	3,883,326.75	1,028,404.94	1,028,404.94