

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 67

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)	570	271	841	445	1,286
10 ATTENDING PUPILS (OCTOBER 2008)	535	267	802	435	1,237
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	552.5	269.0	821.5 ( 65%)	440.0 ( 35%)	1,261.5

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	32.5 (17:1)	16.8 (16:1)	29.3 (15:1)	=	78.6 /	83.4 =	=	.94 X	3629,793 =	=	2217,803	1194,202
B. GUIDANCE	1.6 (350:1)	0.8 (350:1)	1.8 (250:1)	=	4.2 /	4.8 =	=	.88 X	223,871 =	=	128,054	68,952
C. LIBRARIANS	0.7 (800:1)	0.3 (800:1)	0.6 (800:1)	=	1.6 /	1.0 =	=	1.60 X	58,833 =	=	61,186	32,947
D. HEALTH	0.7 (800:1)	0.3 (800:1)	0.6 (800:1)	=	1.6 /	2.0 =	=	.80 X	90,791 =	=	47,211	25,422
E. EDUCATION TECHS	5.5 (100:1)	2.7 (100:1)	1.8 (250:1)	=	10.0 /	16.3 =	=	.61 X	253,339 =	=	100,449	54,088
F. LIBRARY TECHS	1.1 (500:1)	0.5 (500:1)	0.9 (500:1)	=	2.5 /	3.5 =	=	.71 X	68,265 =	=	31,504	16,964
G. CLERICAL	2.8 (200:1)	1.3 (200:1)	2.2 (200:1)	=	6.3 /	8.1 =	=	.78 X	230,774 =	=	117,003	63,001
H. SCHOOL ADMIN.	1.8 (305:1)	0.9 (305:1)	1.4 (315:1)	=	4.1 /	4.8 =	=	.85 X	351,201 =	=	194,039	104,482

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	28,753	15,400
B. Supplies and Equipment	329	455	270,274	200,200
C. Professional Development	56	56	46,004	24,640
D. Instructional Leadership Support	23	23	18,895	10,120
E. Co- and Extra-Curricular Student	32	108	26,288	47,520
F. System Administration/Support	210	210	172,515	92,400
G. Operations & Maintenance	962	1,143	790,283	502,920

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	466,308	251,089
B. Education & Library Technicians	36.00%	47,503	25,579
C. Clerical	29.00%	33,931	18,270
D. School Administrators	14.00%	27,165	14,627

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86)	-490,127	-263,903
16 Adjustment for Title I Revenues	-275,027	-148,091

17 TOTALS	4060,012	2350,827
18 E.P.S. RATES	4,942	5,343

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	815.0	397.0	1,212.0		
	OCTOBER 2006	798.0	427.0	1,225.0		
	APRIL 2007	806.0	416.0	1,222.0		
	OCTOBER 2007	788.0	431.0	1,219.0		
	APRIL 2008	798.0	424.0	1,222.0		
	OCTOBER 2008	767.0	409.0	1,176.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	782.5 +	12.83	X	4,942.00	= 3,930,520.86
	9-12 PUPILS	416.5 +	0.83	X	5,343.00	= 2,229,794.19
	ADULT EDUC. COURSES AT .1	1.4		X	5,343.00	= 7,480.20
	K-8 EQUIV. INSTR. PUPILS	0.375		X	4,942.00	= 1,853.25
	9-12 EQUIV. INSTR. PUPILS	0.875		X	5,343.00	= 4,675.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5619	439.7	X .15	X	4,942.00	= 325,949.61
	9-12 DISADVANTAGED @ .5619	234.0	X .15	X	5,343.00	= 187,539.30
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	4,942.00	= 3,459.40
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,343.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	782.5		X	41.00	= 32,082.50
	9-12 STUDENT ASSESSMENT	416.5		X	41.00	= 17,076.50
	K-8 TECHNOLOGY RESOURCES	782.5		X	93.00	= 72,772.50
	9-12 TECHNOLOGY RESOURCES	416.5		X	281.00	= 117,036.50
	K-2 PUPILS	263.0	X .10	X	4,942.00	= 129,974.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,060,214.54
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,848,408.10
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,848,408.10

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	11,938.02	X	102.90%	=	12,284.22
32	SPECIAL EDUCATION - EPS ALLOCATION					1,087,846.70
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	539,048.66	X	102.90%	=	554,681.07
35	TRANSPORTATION - EPS ALLOCATION					595,990.59
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					105,579.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,356,381.58
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,204,789.68

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2008-09 - RSU 67				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - RSU 67				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - RSU 67				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,204,789.68

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
CHESTER	81.5	6.95%	639,732.88		0.00		639,732.88			
LINCOLN	979.0	83.43%	7,679,556.03		0.00		7,679,556.03			
MATTAWAMKEAG	113.0	9.62%	885,500.77		0.00		885,500.77			
 TOTAL	 1,173.5						 9,204,789.68			
			2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CHESTER			50,650,000	6.690	338,848.50		639,732.88	338,848.50	13.88%	6.69M
LINCOLN			284,900,000	6.690	1,905,981.00		7,679,556.03	1,905,981.00	78.09%	6.69M
MATTAWAMKEAG			29,300,000	6.690	196,017.00		885,500.77	196,017.00	8.03%	6.69M
 TOTAL			 364,850,000		 2,440,846.50		 9,204,789.68	 2,440,846.50	 100.00%	 6.69M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,204,789.68	2,440,846.50	6,763,943.18
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,204,789.68	2,440,846.50	6,763,943.18
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			44,198.50
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			131,346.00
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			6,676,795.68
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 26.52%		STATE SHARE % = 73.48%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 27.46%		STATE SHARE % = 72.54%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,416,596.12		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	556,399.64	562,445.76	0.00	0.00
August	556,399.64	562,445.76	0.00	0.00
September	556,399.64	562,445.76	0.00	0.00
October	556,399.64	562,445.76	0.00	0.00
November	556,399.64	562,445.76	0.00	0.00
December	556,399.64	562,445.76	0.00	0.00
Janurary	556,399.64	562,445.77	0.00	0.00
February	556,399.64	547,935.07	0.00	0.00
March	556,399.64	547,935.07	0.00	0.00
April	556,399.64	547,935.07	0.00	0.00
May	556,399.64	547,935.07	0.00	0.00
June	556,399.64	547,935.07	0.00	0.00
Total	6,676,795.68	6,676,795.68	0.00	0.00