

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 34

2010-11

834 - 834

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	630	279	909	540	1,449
10 ATTENDING PUPILS (OCTOBER 2009)	631	281	912	573	1,485
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	630.5	280.0	910.5 (62%)	556.5 (38%)	1,467.0

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	37.1 (17:1)	17.5 (16:1)	37.1 (15:1)	=	91.7 /	111.0 =		.83 X	5199,720 =		2675,776	1639,992
B. GUIDANCE	1.8 (350:1)	0.8 (350:1)	2.2 (250:1)	=	4.8 /	6.5 =		.74 X	350,355 =		160,743	98,520
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.7 (800:1)	=	1.9 /	2.9 =		.66 X	172,367 =		70,532	43,230
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.7 (800:1)	=	1.9 /	1.7 =		1.12 X	75,873 =		52,686	32,292
E. EDUCATION TECHS	6.3 (100:1)	2.8 (100:1)	2.2 (250:1)	=	11.3 /	16.8 =		.67 X	311,510 =		129,401	79,311
F. LIBRARY TECHS	1.3 (500:1)	0.6 (500:1)	1.1 (500:1)	=	3.0 /	0.9 =		3.33 X	13,097 =		27,040	16,573
G. CLERICAL	3.2 (200:1)	1.4 (200:1)	2.8 (200:1)	=	7.4 /	10.8 =		.69 X	333,341 =		142,603	87,402
H. SCHOOL ADMIN.	2.1 (305:1)	0.9 (305:1)	1.8 (315:1)	=	4.8 /	7.3 =		.66 X	534,127 =		218,565	133,959

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	32,778	20,034
B. Supplies and Equipment	337	466	306,839	259,329
C. Professional Development	57	57	51,899	31,721
D. Instructional Leadership Support	24	24	21,852	13,356
E. Co- and Extra-Curricular Student	33	111	30,047	61,772
F. System Administration/Support	215	215	195,758	119,648
G. Operations & Maintenance	986	1,172	897,753	652,218

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	562,350	344,666
B. Education & Library Technicians	36.00%	56,319	34,518
C. Clerical	29.00%	41,355	25,347
D. School Administrators	14.00%	30,599	18,754

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	84,014	51,491
16 Adjustment for Title I Revenues	-212,887	-130,479

17 TOTALS	5576,021	3633,654
18 E.P.S. RATES	6,124	6,529

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	951.0	411.0	1,362.0		
	OCTOBER 2007	913.0	426.0	1,339.0		
	APRIL 2008	905.0	416.0	1,321.0		
	OCTOBER 2008	941.0	412.0	1,353.0		
	APRIL 2009	890.0	396.0	1,286.0		
	OCTOBER 2009	883.0	420.0	1,303.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	886.5 +	27.33	X	6,124.00	= 5,596,294.92
	9-12 PUPILS	408.0 +	5.50	X	6,529.00	= 2,699,741.50
	ADULT EDUC. COURSES AT .1	2.3		X	6,529.00	= 15,016.70
	K-8 EQUIV. INSTR. PUPILS	0.625		X	6,124.00	= 3,827.50
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,529.00	= 4,896.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4575	405.6	X .15	X	6,124.00	= 372,584.16
	9-12 DISADVANTAGED @ .4575	186.7	X .15	X	6,529.00	= 182,844.65
	K-8 LIMITED ENGLISH PROF.	11.0	X .700	X	6,124.00	= 47,154.80
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,529.00	= 9,140.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	886.5		X	42.00	= 37,233.00
	9-12 STUDENT ASSESSMENT	408.0		X	42.00	= 17,136.00
	K-8 TECHNOLOGY RESOURCES	886.5		X	95.00	= 84,217.50
	9-12 TECHNOLOGY RESOURCES	408.0		X	288.00	= 117,504.00
	K-2 PUPILS	317.5	X .10	X	6,124.00	= 194,437.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 49,784.49
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,431,813.57
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					9,148,859.16
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,148,859.16

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	71,107.91	X	102.50%	=	72,885.61
32	SPECIAL EDUCATION - EPS ALLOCATION					1,395,514.32
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	288,247.66	X	102.50%	=	295,453.85
35	TRANSPORTATION - EPS ALLOCATION					500,800.62
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,264,654.40
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,413,513.56

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	OLD TOWN				
	11/01/10	NEW ELEM CONSOLIDATED SCH	423,609.47	134,813.70	558,423.17
	05/01/11	NEW ELEM CONSOLIDATED SCH	0.00	118,527.30	118,527.30
42	TOTAL PRINCIPAL & INTEREST		423,609.47	253,341.00	676,950.47
43	APPROVED LEASES FOR 2009-10 - RSU 34				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - RSU 34				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - RSU 34				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - ALTON				423.01
44	INSURED VALUE FACTOR FOR 2008-09 - BRADLEY				1,692.06
47	TOTAL DEBT SERVICE ALLOCATION				679,065.54
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				12,092,579.10

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
ALTON	1,029,921.93	1,029,921.93
BRADLEY	1,919,162.34	1,919,162.34
OLD TOWN	9,143,494.83	9,143,494.83
TOTAL	12,092,579.10	

AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION
116.0 9.02%	1,029,498.92	423.01	1,029,921.93
216.0 16.80%	1,917,470.28	1,692.06	1,919,162.34
954.0 74.18%	8,466,544.36	676,950.47	9,143,494.83
TOTAL	1,286.0		12,092,579.10

	2009 STATE VALUATION	MILL X EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ALTON	38,000,000	6.900	262,200.00	=	1,029,921.93	262,200.00	6.03%	6.90M
BRADLEY	96,700,000	6.900	667,230.00	=	1,919,162.34	667,230.00	15.34%	6.90M
OLD TOWN	495,500,000	6.900	3,418,950.00	=	9,143,494.83	3,418,950.00	78.63%	6.90M
TOTAL	630,200,000		4,348,380.00	=	12,092,579.10	4,348,380.00	100.00%	6.90M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,092,579.10	4,348,380.00	7,744,199.10
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,092,579.10	4,348,380.00	7,744,199.10
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			318,881.20
60 ADJUSTED STATE CONTRIBUTION			7,425,317.90
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 35.96% STATE SHARE % = 64.04%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 38.60% STATE SHARE % = 61.40%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,375,533.51		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	562,363.95	560,825.51	0.00	0.00
August	562,363.95	560,825.51	0.00	0.00
September	562,363.95	560,825.51	0.00	0.00
October	562,363.95	560,825.51	0.00	0.00
November	562,363.95	560,825.51	558,423.17	558,423.17
December	562,363.95	560,825.51	0.00	0.00
Janurary	562,363.95	560,825.51	0.00	0.00
February	562,363.95	560,825.51	0.00	0.00
March	562,363.95	560,825.52	0.00	0.00
April	562,363.95	560,825.52	0.00	0.00
May	562,363.95	560,825.52	118,527.30	118,527.30
June	562,363.98	579,286.79	0.00	0.00
Total	6,748,367.43	6,748,367.43	676,950.47	676,950.47