

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 14

2011-12

814 - 814

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	1,483	846	2,329	1,030	3,359
10 ATTENDING PUPILS (OCTOBER 2010)	1,471	803	2,274	1,043	3,317
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,477.0	824.5	2,301.5 (69%)	1,036.5 (31%)	3,338.0

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	86.9 (17:1)	51.5 (16:1)	69.1 (15:1)	=	207.5	/	214.2	=	.97 X	10391,129	=	6954,783	3124,612
B. GUIDANCE	4.2 (350:1)	2.4 (350:1)	4.1 (250:1)	=	10.7	/	17.2	=	.62 X	949,702	=	406,282	182,533
C. LIBRARIANS	1.8 (800:1)	1.0 (800:1)	1.3 (800:1)	=	4.1	/	3.0	=	1.37 X	122,219	=	115,534	51,906
D. HEALTH	1.8 (800:1)	1.0 (800:1)	1.3 (800:1)	=	4.1	/	4.0	=	1.03 X	205,501	=	146,050	65,616
E. EDUCATION TECHS	14.8 (100:1)	8.2 (100:1)	4.1 (250:1)	=	27.1	/	31.3	=	.87 X	594,680	=	356,987	160,385
F. LIBRARY TECHS	3.0 (500:1)	1.6 (500:1)	2.1 (500:1)	=	6.7	/	2.8	=	2.39 X	51,780	=	85,390	38,364
G. CLERICAL	7.4 (200:1)	4.1 (200:1)	5.2 (200:1)	=	16.7	/	19.1	=	.87 X	609,079	=	365,630	164,269
H. SCHOOL ADMIN.	4.8 (305:1)	2.7 (305:1)	3.3 (315:1)	=	10.8	/	11.0	=	.98 X	913,576	=	617,760	277,544

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	85,156	38,351
B. Supplies and Equipment	342	473	787,113	490,265
C. Professional Development	58	58	133,487	60,117
D. Instructional Leadership Support	24	24	55,236	24,876
E. Co- and Extra-Curricular Student	34	113	78,251	117,125
F. System Administration/Support	218	218	501,727	225,957
G. Operations & Maintenance	1,002	1,191	2306,103	1234,472

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1448,303	650,687
B. Education & Library Technicians	36.00%	159,256	71,550
C. Clerical	29.00%	106,033	47,638
D. School Administrators	14.00%	86,486	38,856

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	874,692	392,984
16 Adjustment for Title I Revenues	-257,522	-115,698

17 TOTALS	15412,736	7342,409
18 E.P.S. RATES	6,697	7,084

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	2,344.0	1,088.0	3,432.0		
	OCTOBER 2008	2,327.0	1,114.0	3,441.0		
	APRIL 2009	2,332.0	1,092.0	3,424.0		
	OCTOBER 2009	2,342.0	1,100.0	3,442.0		
	APRIL 2010	2,328.0	1,084.0	3,412.0		
	OCTOBER 2010	2,272.0	1,078.0	3,350.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	2,300.0 +	24.16	X	6,697.00	= 15,564,899.52
	9-12 PUPILS	1,081.0 +	11.66	X	7,084.00	= 7,740,403.44
	ADULT EDUC. COURSES AT .1	9.1		X	7,084.00	= 64,464.40
	K-8 EQUIV. INSTR. PUPILS	0.125		X	6,697.00	= 837.13
	9-12 EQUIV. INSTR. PUPILS	2.000		X	7,084.00	= 14,168.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3094	711.6	X .15	X	6,697.00	= 714,837.78
	9-12 DISADVANTAGED @ .3094	334.5	X .15	X	7,084.00	= 355,439.70
	K-8 LIMITED ENGLISH PROF.	41.0	X .500	X	6,697.00	= 137,288.50
	9-12 LIMITED ENGLISH PROF.	5.0	X .500	X	7,084.00	= 17,710.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,300.0		X	43.00	= 98,900.00
	9-12 STUDENT ASSESSMENT	1,081.0		X	43.00	= 46,483.00
	K-8 TECHNOLOGY RESOURCES	2,300.0		X	97.00	= 223,100.00
	9-12 TECHNOLOGY RESOURCES	1,081.0		X	293.00	= 316,733.00
	K-2 PUPILS	725.0	X .10	X	6,697.00	= 485,532.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					25,780,796.97
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					25,007,373.06
30	ADJUSTED TOTAL OPERATING ALLOCATION					25,007,373.06

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	164,285.00	X	101.60%	=	166,913.56
32	SPECIAL EDUCATION - EPS ALLOCATION					4,615,950.24
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	420,121.61	X	101.60%	=	426,843.56
35	TRANSPORTATION - EPS ALLOCATION					1,983,380.65
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					140,418.74
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,333,506.75
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					32,340,879.81

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		RAYMOND			
		11/01/11 NEW ELEMENTARY	389,757.00	59,595.76	449,352.76
		05/01/12 NEW ELEMENTARY	0.00	81,385.29	81,385.29
		WINDHAM			
		11/01/11 WINDHAM ADDN & RENOV	1,280,000.00	384,800.00	1,664,800.00
		05/01/12 WINDHAM ADDN & RENOV	0.00	260,120.56	260,120.56
42	TOTAL PRINCIPAL & INTEREST		1,669,757.00	785,901.61	2,455,658.61
43	APPROVED LEASES FOR 2010-11 - RSU 14				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 14				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 14				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,455,658.61
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				34,796,538.42

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
RAYMOND	677.0	20.12%	6,506,985.02	530,738.05	7,037,723.07
WINDHAM	2,687.5	79.88%	25,833,894.79	1,924,920.56	27,758,815.35
TOTAL	3,364.5				34,796,538.42

	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
RAYMOND	1,026,000,000	7.470	7,664,220.00	7,037,723.07	7,037,723.07	32.94% 6.86M
WINDHAM	1,917,800,000	7.470	14,325,966.00	27,758,815.35	14,325,966.00	67.06% 7.47M
TOTAL	2,943,800,000		21,990,186.00	34,796,538.42	21,363,689.07	100.00% 7.26M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			34,796,538.42	21,363,689.07	13,432,849.35
49E	ADJUSTMENT FOR DEBT SERVICE FOR RSU AND AOS				233,198.05-	233,198.05
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			34,796,538.42	21,130,491.02	13,666,047.40
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
59E	LESS MAINECARE SEED					5,779.64
60	ADJUSTED STATE CONTRIBUTION					13,660,267.76
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % = 61.40% STATE SHARE % = 38.60%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % = 60.74% STATE SHARE % = 39.26%
63	FYI: 100% E.P.S. TOTAL ALLOCATION			35,569,962.33		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	DEBT ADJ. LINE 49E	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
RAYMOND	233,198.05	7,037,723.07	6,804,525.02	32.20%	6.63
WINDHAM		27,758,815.35	14,325,966.00	67.80%	7.47
TOTAL	233,198.05	34,796,538.42	21,130,491.02	100.00%	7.18

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	933,717.42	937,548.69	0.00	0.00
August	933,717.42	937,548.69	0.00	0.00
September	933,717.42	937,548.69	0.00	0.00
October	933,717.42	937,548.69	0.00	0.00
November	933,717.42	932,524.25	2,114,152.76	2,114,152.76
December	933,717.42	932,524.25	0.00	0.00
Janurary	933,717.42	932,524.25	0.00	0.00
February	933,717.42	932,524.25	0.00	0.00
March	933,717.42	932,524.25	0.00	0.00
April	933,717.42	932,524.26	0.00	0.00
May	933,717.42	932,524.26	341,505.85	341,505.85
June	933,717.53	926,744.62	0.00	0.00
Total	11,204,609.15	11,204,609.15	2,455,658.61	2,455,658.61