

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 04

2009-10

804 - 804

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	658	356	1,014	517	1,531
10 ATTENDING PUPILS (OCTOBER 2008)	654	348	1,002	514	1,516
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	656.0	352.0	1,008.0 ( 66%)	515.5 ( 34%)	1,523.5

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	38.6 (17:1)	22.0 (16:1)	34.4 (15:1)	=	95.0	/	112.0	=	.85 X	5322,975	=	2986,189	1538,340
B. GUIDANCE	1.9 (350:1)	1.0 (350:1)	2.1 (250:1)	=	5.0	/	8.9	=	.56 X	412,595	=	152,495	78,558
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8	/	2.8	=	.64 X	139,912	=	59,099	30,445
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8	/	4.0	=	.45 X	174,633	=	51,866	26,719
E. EDUCATION TECHS	6.6 (100:1)	3.5 (100:1)	2.1 (250:1)	=	12.2	/	9.3	=	1.31 X	162,237	=	140,270	72,260
F. LIBRARY TECHS	1.3 (500:1)	0.7 (500:1)	1.0 (500:1)	=	3.0	/	3.0	=	1.00 X	56,334	=	37,180	19,154
G. CLERICAL	3.3 (200:1)	1.8 (200:1)	2.6 (200:1)	=	7.7	/	10.9	=	.71 X	326,987	=	153,226	78,935
H. SCHOOL ADMIN.	2.2 (305:1)	1.2 (305:1)	1.6 (315:1)	=	5.0	/	7.0	=	.71 X	484,029	=	226,816	116,845

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	35,280	18,043
B. Supplies and Equipment	329	455	331,632	234,553
C. Professional Development	56	56	56,448	28,868
D. Instructional Leadership Support	23	23	23,184	11,857
E. Co- and Extra-Curricular Student	32	108	32,256	55,674
F. System Administration/Support	210	210	211,680	108,255
G. Operations & Maintenance	962	1,143	969,696	589,217

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	617,433	318,072
B. Education & Library Technicians	36.00%	63,882	32,909
C. Clerical	29.00%	44,436	22,891
D. School Administrators	14.00%	31,754	16,358

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-91,998	-47,390
16 Adjustment for Title I Revenues	-126,723	-65,281

17 TOTALS	6006,100	3285,280
18 E.P.S. RATES	5,958	6,373

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,128.0	541.0	1,669.0		
	OCTOBER 2006	1,046.0	555.0	1,601.0		
	APRIL 2007	1,070.0	538.0	1,608.0		
	OCTOBER 2007	1,013.0	540.0	1,553.0		
	APRIL 2008	1,022.0	522.0	1,544.0		
	OCTOBER 2008	1,003.0	519.0	1,522.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,012.5 +	34.50	X	5,958.00	= 6,238,026.00
	9-12 PUPILS	520.5 +	15.33	X	6,373.00	= 3,414,844.59
	ADULT EDUC. COURSES AT .1	18.4		X	6,373.00	= 117,263.20
	K-8 EQUIV. INSTR. PUPILS	0.625		X	5,958.00	= 3,723.75
	9-12 EQUIV. INSTR. PUPILS	0.875		X	6,373.00	= 5,576.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3619	366.4	X .15	X	5,958.00	= 327,451.68
	9-12 DISADVANTAGED @ .3619	188.4	X .15	X	6,373.00	= 180,100.98
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,958.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,373.00	= 4,461.10
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,012.5		X	41.00	= 41,512.50
	9-12 STUDENT ASSESSMENT	520.5		X	41.00	= 21,340.50
	K-8 TECHNOLOGY RESOURCES	1,012.5		X	93.00	= 94,162.50
	9-12 TECHNOLOGY RESOURCES	520.5		X	281.00	= 146,260.50
	K-2 PUPILS	308.0	X .10	X	5,958.00	= 183,506.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					10,778,230.08
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					10,454,883.17
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,454,883.17

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	79,305.87	X	102.90%	=	81,605.74
32	SPECIAL EDUCATION - EPS ALLOCATION					2,066,885.57
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					1,188,890.64
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					63,698.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,401,079.95
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					13,855,963.12

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
LITCHFIELD						
	11/01/09	LITCHFIELD MIDDLE SCHOOL	295,465.57	65,481.19		360,946.76
	05/01/10	LITCHFIELD MIDDLE SCHOOL	0.00	59,286.64		59,286.64
WALES						
	11/01/09	CENTRAL SCHOOL ADDN	143,450.00	11,974.36		155,424.36
	05/01/10	CENTRAL SCHOOL ADDN	0.00	8,393.26		8,393.26
SABATTUS						
	11/01/09	NEW ELEM AND ADDN/RENV TO K-2	427,400.00	152,494.18		579,894.18
	05/01/10	NEW ELEM AND ADDN/RENV TO K-2	0.00	124,274.62		124,274.62
42	TOTAL PRINCIPAL & INTEREST		866,315.57	421,904.25		1,288,219.82
43	APPROVED LEASES FOR 2008-09 - RSU 04					0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - RSU 04					0.00
44	INSURED VALUE FACTOR FOR 2007-08 - RSU 04					0.00
47	TOTAL DEBT SERVICE ALLOCATION					1,288,219.82
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					15,144,182.94

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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			
LITCHFIELD	553.0	36.11%	5,003,388.28		420,233.40		5,423,621.68			
WALES	245.0	16.00%	2,216,954.10		163,817.62		2,380,771.72			
SABATTUS	733.5	47.89%	6,635,620.74		704,168.80		7,339,789.54			
 TOTAL	 1,531.5						 15,144,182.94			
			2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
LITCHFIELD			285,150,000	6.690	1,907,653.50		5,423,621.68	1,907,653.50	43.96%	6.69M
WALES			102,500,000	6.690	685,725.00		2,380,771.72	685,725.00	15.80%	6.69M
SABATTUS			261,050,000	6.690	1,746,424.50		7,339,789.54	1,746,424.50	40.24%	6.69M
 TOTAL			 648,700,000		 4,339,803.00		 15,144,182.94	 4,339,803.00	100.00%	 6.69M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,144,182.94	4,339,803.00	10,804,379.94
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,144,182.94	4,339,803.00	10,804,379.94
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			5,771.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			233,532.00
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			10,576,618.94
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 28.66%		STATE SHARE % = 71.34%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 30.16%		STATE SHARE % = 69.84%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	15,467,529.85		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	774,033.26	792,687.84	0.00	0.00
August	774,033.26	792,687.84	0.00	0.00
September	774,033.26	792,687.84	0.00	0.00
October	774,033.26	792,687.84	0.00	0.00
November	774,033.26	789,932.59	1,096,265.30	1,096,265.30
December	774,033.26	789,932.59	0.00	0.00
Janurary	774,033.26	789,932.59	0.00	0.00
February	774,033.26	749,569.99	0.00	0.00
March	774,033.26	749,570.00	0.00	0.00
April	774,033.26	749,570.00	0.00	0.00
May	774,033.26	749,570.00	191,954.52	191,954.52
June	774,033.26	749,570.00	0.00	0.00
Total	9,288,399.12	9,288,399.12	1,288,219.82	1,288,219.82