

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 10, WFSO

2009-10

810 - 810

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	1,294	695	1,989	1,103	3,092
10 ATTENDING PUPILS (OCTOBER 2008)	1,254	665	1,919	1,067	2,986
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,274.0	680.0	1,954.0 (64%)	1,085.0 (36%)	3,039.0

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	74.9 (17:1)	42.5 (16:1)	72.3 (15:1)	=	189.7	/	225.9	=	.84 X	10209,060	=	5488,390	3087,220
B. GUIDANCE	3.6 (350:1)	1.9 (350:1)	4.3 (250:1)	=	9.8	/	13.8	=	.71 X	651,205	=	295,908	166,448
C. LIBRARIANS	1.6 (800:1)	0.9 (800:1)	1.4 (800:1)	=	3.9	/	5.7	=	.68 X	292,324	=	127,219	71,561
D. HEALTH	1.6 (800:1)	0.9 (800:1)	1.4 (800:1)	=	3.9	/	5.9	=	.66 X	291,780	=	123,248	69,327
E. EDUCATION TECHS	12.7 (100:1)	6.8 (100:1)	4.3 (250:1)	=	23.8	/	25.0	=	.95 X	432,702	=	263,083	147,984
F. LIBRARY TECHS	2.5 (500:1)	1.4 (500:1)	2.2 (500:1)	=	6.1	/	5.9	=	1.03 X	110,977	=	73,156	41,150
G. CLERICAL	6.4 (200:1)	3.4 (200:1)	5.4 (200:1)	=	15.2	/	16.7	=	.91 X	491,778	=	286,412	161,106
H. SCHOOL ADMIN.	4.2 (305:1)	2.2 (305:1)	3.4 (315:1)	=	9.8	/	11.4	=	.86 X	842,130	=	463,508	260,724

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	68,390	37,975
B. Supplies and Equipment	329	455	642,866	493,675
C. Professional Development	56	56	109,424	60,760
D. Instructional Leadership Support	23	23	44,942	24,955
E. Co- and Extra-Curricular Student	32	108	62,528	117,180
F. System Administration/Support	210	210	410,340	227,850
G. Operations & Maintenance	962	1,143	1879,748	1240,155

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1146,605	644,966
B. Education & Library Technicians	36.00%	121,046	68,088
C. Clerical	29.00%	83,059	46,721
D. School Administrators	14.00%	64,891	36,501

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-602,344	-338,783
16 Adjustment for Title I Revenues	-577,028	-324,578

17 TOTALS	10575,390	6340,983
18 E.P.S. RATES	5,412	5,844

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	2,053.0	1,197.0	3,250.0		
	OCTOBER 2006	2,017.0	1,222.0	3,239.0		
	APRIL 2007	2,001.0	1,192.0	3,193.0		
	OCTOBER 2007	1,986.0	1,127.0	3,113.0		
	APRIL 2008	1,992.0	1,093.0	3,085.0		
	OCTOBER 2008	1,917.0	1,058.0	2,975.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,954.5 +	39.83	X	5,412.00	= 10,793,313.96
	9-12 PUPILS	1,075.5 +	72.66	X	5,844.00	= 6,709,847.04
	ADULT EDUC. COURSES AT .1	18.2		X	5,844.00	= 106,360.80
	K-8 EQUIV. INSTR. PUPILS	0.625		X	5,412.00	= 3,382.50
	9-12 EQUIV. INSTR. PUPILS	18.000		X	5,844.00	= 105,192.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5676	1,109.4	X .15	X	5,412.00	= 900,610.92
	9-12 DISADVANTAGED @ .5676	610.5	X .15	X	5,844.00	= 535,164.30
	K-8 LIMITED ENGLISH PROF.	9.0	X .700	X	5,412.00	= 34,095.60
	9-12 LIMITED ENGLISH PROF.	6.0	X .700	X	5,844.00	= 24,544.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,954.5		X	41.00	= 80,134.50
	9-12 STUDENT ASSESSMENT	1,075.5		X	41.00	= 44,095.50
	K-8 TECHNOLOGY RESOURCES	1,954.5		X	93.00	= 181,768.50
	9-12 TECHNOLOGY RESOURCES	1,075.5		X	281.00	= 302,215.50
	K-2 PUPILS	633.5	X .10	X	5,412.00	= 342,850.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					20,163,576.12
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					19,558,668.83
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,558,668.83

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	180,317.33	X	102.90%	=	185,546.53
32	SPECIAL EDUCATION - EPS ALLOCATION					3,554,442.26
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	1,106,696.62	X	102.90%	=	1,138,790.82
35	TRANSPORTATION - EPS ALLOCATION					1,531,605.09
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					216,827.52
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,627,212.22
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					26,185,881.05

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	SAD 39					
		11/01/09 NEW JR SR HS	247,250.00	0.00		247,250.00
	SAD 21 DIXFIELD					
		11/01/09 ADDN TO DIRIGO HS	214,800.00	41,941.00		256,741.00
		05/01/10 ADDN TO DIRIGO HS	0.00	45,524.22		45,524.22
	SAD #21					
		11/01/09 NEW ELEMENTARY SCHOOL PERU	674,126.00	293,244.86		967,370.86
		05/01/10 NEW ELEMENTARY SCHOOL PERU	0.00	276,391.72		276,391.72
	SAD 39 SUMNER					
		11/01/09 ELEM ADDTN	119,666.66	9,759.09		129,425.75
		05/01/10 ELEM ADDTN	0.00	6,860.48		6,860.48
	SAD 39					
		11/01/09 REGION 11 FACILITY	21,580.00	4,359.90		25,939.90
		11/02/09 REGION 11 FACILITY	21,580.00	4,907.85		26,487.85
		11/03/09 REGION 11 FACILITY	17,900.00	3,930.59		21,830.59
		05/01/10 REGION 11 FACILITY	0.00	3,776.93		3,776.93
		05/02/10 REGION 11 FACILITY	0.00	4,435.45		4,435.45
		05/03/10 REGION 11 FACILITY	0.00	4,081.91		4,081.91
42	TOTAL PRINCIPAL & INTEREST		1,316,902.66	699,214.00		2,016,116.66
43	APPROVED LEASES FOR 2008-09 - RSU 10, WFSD					0.00
43	APPROVED LEASES FOR 2008-09 - HANOVER					103.76
43	APPROVED LEASES FOR 2008-09 - S.A.D. 21					25,969.40
43	APPROVED LEASES FOR 2008-09 - S.A.D. 43					3,866.60
43A	APPROVED LEASE PURCHASES FOR 2008-09 - RSU 10, WFSD					0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - HANOVER					772.06
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 21					19,892.92
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 43					28,771.63

44	INSURED VALUE FACTOR FOR 2007-08 - RSU 10, WFSD	0.00
44	INSURED VALUE FACTOR FOR 2007-08 - HANOVER	8,039.18
47	TOTAL DEBT SERVICE ALLOCATION	2,103,532.21
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)	28,289,413.26

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
BUCKFIELD	340.0	11.42%	2,990,427.62	251,305.37	3,241,732.99
BYRON	19.5	0.66%	172,826.81	461.69	173,288.50
CANTON	147.0	4.94%	1,293,582.52	250,946.75	1,544,529.27
CARTHAGE	73.0	2.45%	641,554.09	124,619.82	766,173.91
DIXFIELD	469.5	15.78%	4,132,132.03	801,493.20	4,933,625.23
HANOVER	29.0	0.97%	254,003.05	8,915.00	262,918.05
HARTFORD	161.5	5.43%	1,421,893.34	119,370.05	1,541,263.39
MEXICO	455.0	15.29%	4,003,821.21	10,772.87	4,014,594.08
PERU	243.0	8.17%	2,139,386.48	414,830.35	2,554,216.83
ROXBURY	38.0	1.28%	335,179.28	899.71	336,078.99
RUMFORD	866.0	29.10%	7,620,091.39	20,503.96	7,640,595.35
SUMNER	134.5	4.51%	1,180,983.24	99,413.45	1,280,396.69
TOTAL	2,976.0				28,289,413.28

	2008 STATE VALUATION	MILL X EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BUCKFIELD	114,650,000	6.690	767,008.50	3,241,732.99	767,008.50	7.66%	6.69M
BYRON	23,650,000	6.690	158,218.50	173,288.50	158,218.50	1.58%	6.69M
CANTON	53,400,000	6.690	357,246.00	1,544,529.27	357,246.00	3.57%	6.69M
CARTHAGE	24,050,000	6.690	160,894.50	766,173.91	160,894.50	1.61%	6.69M
DIXFIELD	115,350,000	6.690	771,691.50	4,933,625.23	771,691.50	7.71%	6.69M
HANOVER	29,450,000	6.690	197,020.50	262,918.05	197,020.50	1.97%	6.69M
HARTFORD	106,450,000	6.690	712,150.50	1,541,263.39	712,150.50	7.12%	6.69M
MEXICO	102,900,000	6.690	688,401.00	4,014,594.08	688,401.00	6.88%	6.69M
PERU	120,150,000	6.690	803,803.50	2,554,216.83	803,803.50	8.03%	6.69M
ROXBURY	46,200,000	6.690	309,078.00	336,078.99	309,078.00	3.09%	6.69M
RUMFORD	697,350,000	6.690	4,665,271.50	7,640,595.35	4,665,271.50	46.61%	6.69M
SUMNER	62,450,000	6.690	417,790.50	1,280,396.69	417,790.50	4.17%	6.69M
TOTAL	1,496,050,000		10,008,574.50	28,289,413.28	10,008,574.50	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	28,289,413.26	10,008,574.50	18,280,838.76
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	28,289,413.26	10,008,574.50	18,280,838.76
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			7,098.46
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			538,578.00
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			17,735,162.30
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 35.38%		STATE SHARE % = 64.62%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 37.31%		STATE SHARE % = 62.69%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	28,894,320.55		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,309,920.47	1,342,460.88	0.00	0.00
August	1,309,920.47	1,342,460.88	0.00	0.00
September	1,309,920.47	1,342,460.88	0.00	0.00
October	1,309,920.47	1,342,460.88	0.00	0.00
November	1,309,920.47	1,342,460.89	1,675,045.95	1,675,045.95
December	1,309,920.47	1,342,460.89	0.00	0.00
Janurary	1,309,920.47	1,342,460.89	0.00	0.00
February	1,309,920.47	1,246,713.69	0.00	0.00
March	1,309,920.47	1,246,713.69	0.00	0.00
April	1,309,920.47	1,246,713.69	0.00	0.00
May	1,309,920.47	1,246,713.69	341,070.71	341,070.71
June	1,309,920.47	1,334,964.69	0.00	0.00
Total	15,719,045.64	15,719,045.64	2,016,116.66	2,016,116.66