

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 12, SVRSU

2009-10

812 - 812

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	905	489	1,394	277	1,671
10 ATTENDING PUPILS (OCTOBER 2008)	857	443	1,300	245	1,545
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	881.0	466.0	1,347.0 (84%)	261.0 (16%)	1,608.0

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	51.8 (17:1)	29.1 (16:1)	17.4 (15:1)	=	98.3 /	126.5 =	=	.78 X	6150,070 =	=	4029,526	767,529
B. GUIDANCE	2.5 (350:1)	1.3 (350:1)	1.0 (250:1)	=	4.8 /	6.1 =	=	.79 X	339,944 =	=	225,587	42,969
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.3 (800:1)	=	2.0 /	1.0 =	=	2.00 X	56,381 =	=	94,720	18,042
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.3 (800:1)	=	2.0 /	4.3 =	=	.47 X	190,938 =	=	75,382	14,359
E. EDUCATION TECHS	8.8 (100:1)	4.7 (100:1)	1.0 (250:1)	=	14.5 /	8.6 =	=	1.69 X	160,032 =	=	227,181	43,273
F. LIBRARY TECHS	1.8 (500:1)	0.9 (500:1)	0.5 (500:1)	=	3.2 /	6.0 =	=	.53 X	112,805 =	=	50,221	9,566
G. CLERICAL	4.4 (200:1)	2.3 (200:1)	1.3 (200:1)	=	8.0 /	14.9 =	=	.54 X	444,370 =	=	201,566	38,394
H. SCHOOL ADMIN.	2.9 (305:1)	1.5 (305:1)	0.8 (315:1)	=	5.2 /	8.6 =	=	.60 X	603,269 =	=	304,047	57,914

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	47,145	9,135
B. Supplies and Equipment	329	455	443,163	118,755
C. Professional Development	56	56	75,432	14,616
D. Instructional Leadership Support	23	23	30,981	6,003
E. Co- and Extra-Curricular Student	32	108	43,104	28,188
F. System Administration/Support	210	210	282,870	54,810
G. Operations & Maintenance	962	1,143	1295,814	298,323

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	840,791	160,151
B. Education & Library Technicians	36.00%	99,865	19,022
C. Clerical	29.00%	58,454	11,134
D. School Administrators	14.00%	42,567	8,108

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-125,941	-23,991
16 Adjustment for Title I Revenues	-270,870	-51,594

17 TOTALS	8071,604	1644,704
18 E.P.S. RATES	5,992	6,302

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,502.0	826.0	2,328.0		
	OCTOBER 2006	1,432.0	840.0	2,272.0		
	APRIL 2007	1,452.0	815.0	2,267.0		
	OCTOBER 2007	1,417.0	798.0	2,215.0		
	APRIL 2008	1,411.0	767.0	2,178.0		
	OCTOBER 2008	1,328.0	742.0	2,070.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,369.5 +	54.16	X	5,992.00	= 8,530,570.72
	9-12 PUPILS	754.5 +	43.50	X	6,302.00	= 5,028,996.00
	ADULT EDUC. COURSES AT .1	10.8		X	6,302.00	= 68,061.60
	K-8 EQUIV. INSTR. PUPILS	0.375		X	5,992.00	= 2,247.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,302.00	= 3,151.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3961	542.5	X .15	X	5,992.00	= 487,599.00
	9-12 DISADVANTAGED @ .3961	298.9	X .15	X	6,302.00	= 282,550.17
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,992.00	= 8,388.80
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,302.00	= 4,411.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,369.5		X	41.00	= 56,149.50
	9-12 STUDENT ASSESSMENT	754.5		X	41.00	= 30,934.50
	K-8 TECHNOLOGY RESOURCES	1,369.5		X	93.00	= 127,363.50
	9-12 TECHNOLOGY RESOURCES	754.5		X	281.00	= 212,014.50
	K-2 PUPILS	432.5	X .10	X	5,992.00	= 259,154.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 144,795.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					15,246,386.69
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					14,788,995.08
30	ADJUSTED TOTAL OPERATING ALLOCATION					14,788,995.08

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	117,994.66	X	102.90%	=	121,416.51
32	SPECIAL EDUCATION - EPS ALLOCATION					3,107,546.88
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	258,206.84	X	102.90%	=	265,694.84
35	TRANSPORTATION - EPS ALLOCATION					1,273,335.11
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					69,463.57
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,837,456.90
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,626,451.98

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	WINDSOR				
	11/01/09	ADDN/RENV TO ELEM SCHOOL	379,217.00	135,302.90	514,519.90
	05/01/10	ADDN/RENV TO ELEM SCHOOL	0.00	129,614.64	129,614.64
42	TOTAL PRINCIPAL & INTEREST		379,217.00	264,917.54	644,134.54
43	APPROVED LEASES FOR 2008-09 - RSU 12, SVRSU				0.00
43	APPROVED LEASES FOR 2008-09 - CHELSEA				3,066.67
43	APPROVED LEASES FOR 2008-09 - WHITEFIELD				3,066.67
43A	APPROVED LEASE PURCHASES FOR 2008-09 - RSU 12, SVRSU				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - RSU 12, SVRSU				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - CHELSEA				2,965.06
44	INSURED VALUE FACTOR FOR 2007-08 - PALERMO				11,181.53
44	INSURED VALUE FACTOR FOR 2007-08 - SOMERVILLE				3,361.81
44	INSURED VALUE FACTOR FOR 2007-08 - WHITEFIELD				13,051.89
44	INSURED VALUE FACTOR FOR 2007-08 - WINDSOR				17,138.30
47	TOTAL DEBT SERVICE ALLOCATION				697,966.47
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				20,324,418.45

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
ALNA	97.5	4.59%	900,854.15	0.00	900,854.15
CHELSEA	389.5	18.34%	3,599,491.29	6,031.73	3,605,523.02
PALERMO	215.5	10.15%	1,992,084.88	11,181.53	2,003,266.41
SOMERVILLE	70.0	3.30%	647,672.92	3,361.81	651,034.73
WESTPORT ISLAND	88.5	4.17%	818,423.05	0.00	818,423.05
WHITEFIELD	326.0	15.35%	3,012,660.38	16,118.56	3,028,778.94
WINDSOR	407.0	19.16%	3,760,428.20	661,272.84	4,421,701.04
WISCASSET	530.0	24.94%	4,894,837.12	0.00	4,894,837.12
TOTAL	2,124.0				20,324,418.46

	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ALNA	82,800,000	6.690	553,932.00		900,854.15	553,932.00	6.28%	6.69M
CHELSEA	141,400,000	6.690	945,966.00		3,605,523.02	945,966.00	10.73%	6.69M
PALERMO	156,600,000	6.690	1,047,654.00		2,003,266.41	1,047,654.00	11.88%	6.69M
SOMERVILLE	49,250,000	6.690	329,482.50		651,034.73	329,482.50	3.74%	6.69M
WESTPORT ISLAND	211,650,000	6.690	1,415,938.50		818,423.05	818,423.05	9.28%	3.87M
WHITEFIELD	169,750,000	6.690	1,135,627.50		3,028,778.94	1,135,627.50	12.88%	6.69M
WINDSOR	165,500,000	6.690	1,107,195.00		4,421,701.04	1,107,195.00	12.56%	6.69M
WISCASSET	430,300,000	6.690	2,878,707.00		4,894,837.12	2,878,707.00	32.65%	6.69M
TOTAL	1,407,250,000		9,414,502.50		20,324,418.46	8,816,987.05	100.00%	6.27M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,324,418.45	8,816,987.05	11,507,431.40
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		51,834.00-	51,834.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,324,418.45	8,765,153.05	11,559,265.40
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			436,895.00
60 ADJUSTED STATE CONTRIBUTION			11,122,370.40
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 43.38%	STATE SHARE % = 56.62%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 45.28%	STATE SHARE % = 54.72%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	20,781,810.06		

***** WARRANT ARTICLE *****					
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ALNA		900,854.15	553,932.00	6.32%	6.69
CHELSEA		3,605,523.02	945,966.00	10.79%	6.69
PALERMO		2,003,266.41	1,047,654.00	11.95%	6.69
SOMERVILLE		651,034.73	329,482.50	3.76%	6.69
WESTPORT ISLAND	51,834.00	818,423.05	766,589.05	8.75%	3.62
WHITEFIELD		3,028,778.94	1,135,627.50	12.96%	6.69
WINDSOR		4,421,701.04	1,107,195.00	12.63%	6.69
WISCASSET		4,894,837.11	2,878,707.00	32.84%	6.69
TOTAL	51,834.00	20,324,418.45	8,765,153.05	100.00%	6.23

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	873,186.32	906,148.82	0.00	0.00
August	873,186.32	906,148.82	0.00	0.00
September	873,186.32	906,148.82	0.00	0.00
October	873,186.32	906,148.82	0.00	0.00
November	873,186.32	906,148.82	514,519.90	514,519.90
December	873,186.32	906,148.82	0.00	0.00
Janurary	873,186.32	906,148.82	0.00	0.00
February	873,186.32	827,038.82	0.00	0.00
March	873,186.32	827,038.82	0.00	0.00
April	873,186.32	827,038.82	0.00	0.00
May	873,186.32	827,038.83	129,614.64	129,614.64
June	873,186.34	827,038.83	0.00	0.00
Total	10,478,235.86	10,478,235.86	644,134.54	644,134.54