

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 04

2011-12

804 - 804

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	708	331	1,039	496	1,535
10 ATTENDING PUPILS (OCTOBER 2010)	675	361	1,036	489	1,525
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	691.5	346.0	1,037.5 ( 68%)	492.5 ( 32%)	1,530.0

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	40.7 (17:1)	21.6 (16:1)	32.8 (15:1)	=	95.1	/	104.4	=	.91 X	5194,760	=	3214,518	1512,714
B. GUIDANCE	2.0 (350:1)	1.0 (350:1)	2.0 (250:1)	=	5.0	/	6.8	=	.74 X	356,000	=	179,139	84,301
C. LIBRARIANS	0.9 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.9	/	4.0	=	.48 X	217,633	=	71,036	33,428
D. HEALTH	0.9 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.9	/	3.0	=	.63 X	134,589	=	57,658	27,133
E. EDUCATION TECHS	6.9 (100:1)	3.5 (100:1)	2.0 (250:1)	=	12.4	/	29.2	=	.42 X	504,283	=	144,023	67,776
F. LIBRARY TECHS	1.4 (500:1)	0.7 (500:1)	1.0 (500:1)	=	3.1	/	1.0	=	3.10 X	21,706	=	45,757	21,532
G. CLERICAL	3.5 (200:1)	1.7 (200:1)	2.5 (200:1)	=	7.7	/	9.7	=	.79 X	303,939	=	163,276	76,836
H. SCHOOL ADMIN.	2.3 (305:1)	1.1 (305:1)	1.6 (315:1)	=	5.0	/	6.0	=	.83 X	447,802	=	252,740	118,936

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	38,388	18,223
B. Supplies and Equipment	342	473	354,825	232,953
C. Professional Development	58	58	60,175	28,565
D. Instructional Leadership Support	24	24	24,900	11,820
E. Co- and Extra-Curricular Student	34	113	35,275	55,653
F. System Administration/Support	218	218	226,175	107,365
G. Operations & Maintenance	1,002	1,191	1039,575	586,568

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	669,247	314,939
B. Education & Library Technicians	36.00%	68,321	32,151
C. Clerical	29.00%	47,350	22,282
D. School Administrators	14.00%	35,384	16,651

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-99,736	-46,938
16 Adjustment for Title I Revenues	-232,326	-109,330

17 TOTALS	6395,698	3213,557
18 E.P.S. RATES	6,165	6,525

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,022.0	522.0	1,544.0		
	OCTOBER 2008	1,003.0	519.0	1,522.0		
	APRIL 2009	1,002.0	503.0	1,505.0		
	OCTOBER 2009	1,045.0	522.0	1,567.0		
	APRIL 2010	1,045.0	495.0	1,540.0		
	OCTOBER 2010	1,042.0	488.0	1,530.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,043.5 +	0.00	X	6,165.00	= 6,433,177.50
	9-12 PUPILS	491.5 +	16.66	X	6,525.00	= 3,315,744.00
	ADULT EDUC. COURSES AT .1	22.9		X	6,525.00	= 149,422.50
	K-8 EQUIV. INSTR. PUPILS	0.375		X	6,165.00	= 2,311.88
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,525.00	= 4,893.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5298	552.8	X .15	X	6,165.00	= 511,201.80
	9-12 DISADVANTAGED @ .5298	260.4	X .15	X	6,525.00	= 254,866.50
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,165.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,525.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,043.5		X	43.00	= 44,870.50
	9-12 STUDENT ASSESSMENT	491.5		X	43.00	= 21,134.50
	K-8 TECHNOLOGY RESOURCES	1,043.5		X	97.00	= 101,219.50
	9-12 TECHNOLOGY RESOURCES	491.5		X	293.00	= 144,009.50
	K-2 PUPILS	370.5	X .10	X	6,165.00	= 228,413.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					11,211,265.18
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					10,874,927.22
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,874,927.22

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	92,288.69	X	101.60%	=	93,765.31
32	SPECIAL EDUCATION - EPS ALLOCATION					2,204,569.75
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					1,142,013.24
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					97,478.66
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,537,826.96
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,412,754.18

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		LITCHFIELD			
		11/01/11 LITCHFIELD MIDDLE SCHOOL	295,465.57	50,252.75	345,718.32
		05/01/12 LITCHFIELD MIDDLE SCHOOL	0.00	42,347.60	42,347.60
		WALES			
		11/01/11 CENTRAL SCHOOL ADDN	143,450.00	4,079.61	147,529.61
		SABATTUS			
		11/01/11 NEW ELEM AND ADDN/RENV TO K-2	427,400.00	124,532.18	551,932.18
		05/01/12 NEW ELEM AND ADDN/RENV TO K-2	0.00	122,159.47	122,159.47
42	TOTAL PRINCIPAL & INTEREST		866,315.57	343,371.61	1,209,687.18
43	APPROVED LEASES FOR 2010-11 - RSU 04				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 04				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,209,687.18
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				15,622,441.36

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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	534.0	34.86%	5,024,286.11		388,065.92		5,412,352.03	
WALES	254.5	16.61%	2,393,958.47		147,529.61		2,541,488.08	
SABATTUS	743.5	48.53%	6,994,509.60		674,091.65		7,668,601.25	
 TOTAL	 1,532.0						 15,622,441.36	
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
LITCHFIELD			324,600,000	7.470	2,424,762.00		5,412,352.03	2,424,762.00 44.51% 7.47M
WALES			109,100,000	7.470	814,977.00		2,541,488.08	814,977.00 14.96% 7.47M
SABATTUS			295,500,000	7.470	2,207,385.00		7,668,601.25	2,207,385.00 40.53% 7.47M
 TOTAL			 729,200,000		 5,447,124.00		 15,622,441.36	 5,447,124.00 100.00% 7.47M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,622,441.36	5,447,124.00	10,175,317.36
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,622,441.36	5,447,124.00	10,175,317.36
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			13,724.38
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			10,161,592.98
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 34.87%		STATE SHARE % = 65.13%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 34.96%		STATE SHARE % = 65.04%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	15,958,779.32		

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	745,992.15	747,135.84	0.00	0.00
August	745,992.15	747,135.84	0.00	0.00
September	745,992.15	747,135.85	0.00	0.00
October	745,992.15	747,135.85	0.00	0.00
November	745,992.15	747,135.85	1,045,180.11	1,045,180.11
December	745,992.15	747,135.85	0.00	0.00
Janurary	745,992.15	747,135.85	0.00	0.00
February	745,992.15	747,135.85	0.00	0.00
March	745,992.15	747,135.85	0.00	0.00
April	745,992.15	747,135.85	0.00	0.00
May	745,992.15	747,135.85	164,507.07	164,507.07
June	745,992.15	733,411.47	0.00	0.00
Total	8,951,905.80	8,951,905.80	1,209,687.18	1,209,687.18