

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 06 / MSAD 06

2012-13

506 - 506

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|---------|-------|----------------|----------------|---------|
| 9 ATTENDING PUPILS (APRIL 2011) | 1,794 | 931 | 2,725 | 1,192 | 3,917 |
| 10 ATTENDING PUPILS (OCTOBER 2011) | 1,786 | 931 | 2,717 | 1,186 | 3,903 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011 | 1,790.0 | 931.0 | 2,721.0 (70%) | 1,189.0 (30%) | 3,910.0 |

| 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 | 105.3 (17:1) | 58.2 (16:1) | 79.3 (15:1) | = | 242.8 | / | 253.5 | = | .96 X | 12204,235 | = | 8201,246 | 3514,820 |
| B. GUIDANCE | 5.1 (350:1) | 2.7 (350:1) | 4.8 (250:1) | = | 12.6 | / | 16.0 | = | .79 X | 808,809 | = | 447,271 | 191,688 |
| C. LIBRARIANS | 2.2 (800:1) | 1.2 (800:1) | 1.5 (800:1) | = | 4.9 | / | 5.0 | = | .98 X | 268,097 | = | 183,915 | 78,820 |
| D. HEALTH | 2.2 (800:1) | 1.2 (800:1) | 1.5 (800:1) | = | 4.9 | / | 6.0 | = | .82 X | 305,795 | = | 175,526 | 75,226 |
| E. EDUCATION TECHS | 17.9 (100:1) | 9.3 (100:1) | 4.8 (250:1) | = | 32.0 | / | 43.1 | = | .74 X | 812,247 | = | 420,744 | 180,319 |
| F. LIBRARY TECHS | 3.6 (500:1) | 1.9 (500:1) | 2.4 (500:1) | = | 7.9 | / | 4.0 | = | 1.98 X | 65,516 | = | 90,805 | 38,917 |
| G. CLERICAL | 9.0 (200:1) | 4.7 (200:1) | 5.9 (200:1) | = | 19.6 | / | 26.4 | = | .74 X | 788,372 | = | 408,377 | 175,018 |
| H. SCHOOL ADMIN. | 5.9 (305:1) | 3.1 (305:1) | 3.8 (315:1) | = | 12.8 | / | 13.0 | = | .98 X | 1047,674 | = | 718,705 | 308,016 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 37 | 37 | 100,677 | 43,993 |
| B. Supplies and Equipment | 346 | 478 | 941,466 | 568,342 |
| C. Professional Development | 59 | 59 | 160,539 | 70,151 |
| D. Instructional Leadership Support | 24 | 24 | 65,304 | 28,536 |
| E. Co- and Extra-Curricular Student | 34 | 114 | 92,514 | 135,546 |
| F. System Administration/Support | 220 | 220 | 598,620 | 261,580 |
| G. Operations & Maintenance | 1,013 | 1,204 | 2756,373 | 1431,556 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 1711,512 | 733,505 |
| B. Education & Library Technicians | 36.00% | 184,158 | 78,925 |
| C. Clerical | 29.00% | 118,429 | 50,755 |
| D. School Administrators | 14.00% | 100,619 | 43,122 |

| | | |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08) | 859,781 | 368,545 |
| 16 Adjustment for Title I Revenues | -347,185 | -148,793 |

| | | |
|-----------------|-----------|----------|
| 17 TOTALS | 17989,395 | 8228,586 |
| 18 E.P.S. RATES | 6,611 | 6,921 |

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A. OPERATING COST ALLOCATIONS

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|----|---|-------------|-------------|---------|-----------|-----------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2009 | 2,733.0 | 1,245.0 | 3,978.0 | | |
| | OCTOBER 2009 | 2,753.0 | 1,241.0 | 3,994.0 | | |
| | APRIL 2010 | 2,750.0 | 1,231.0 | 3,981.0 | | |
| | OCTOBER 2010 | 2,751.0 | 1,223.0 | 3,974.0 | | |
| | APRIL 2011 | 2,721.0 | 1,182.0 | 3,903.0 | | |
| | OCTOBER 2011 | 2,715.0 | 1,179.0 | 3,894.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 2,718.0 + | 19.16 | X | 6,611.00 | = 18,095,364.76 |
| | 9-12 PUPILS | 1,180.5 + | 36.33 | X | 6,921.00 | = 8,421,680.43 |
| | ADULT EDUC. COURSES AT .1 | 7.6 | | X | 6,921.00 | = 52,599.60 |
| | K-8 EQUIV. INSTR. PUPILS | 0.750 | | X | 6,611.00 | = 4,958.25 |
| | 9-12 EQUIV. INSTR. PUPILS | 4.625 | | X | 6,921.00 | = 32,009.63 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .4379 | 1,190.2 | X .15 | X | 6,611.00 | = 1,180,261.83 |
| | 9-12 DISADVANTAGED @ .4379 | 516.9 | X .15 | X | 6,921.00 | = 536,619.74 |
| | K-8 LIMITED ENGLISH PROF. | 15.0 | X .500 | X | 6,611.00 | = 49,582.50 |
| | 9-12 LIMITED ENGLISH PROF. | 2.0 | X .500 | X | 6,921.00 | = 6,921.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 2,718.0 | | X | 43.00 | = 116,874.00 |
| | 9-12 STUDENT ASSESSMENT | 1,180.5 | | X | 43.00 | = 50,761.50 |
| | K-8 TECHNOLOGY RESOURCES | 2,718.0 | | X | 98.00 | = 266,364.00 |
| | 9-12 TECHNOLOGY RESOURCES | 1,180.5 | | X | 296.00 | = 349,428.00 |
| | K-2 PUPILS | 909.5 | X .10 | X | 6,611.00 | = 601,270.45 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 29,764,695.69 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 28,871,754.81 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 28,871,754.81 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2010-11 | 189,613.14 | X | 101.10% | = | 191,698.88 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 5,429,135.57 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11 | 561,640.16 | X | 101.10% | = | 567,818.20 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 2,433,187.46 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2011-12 | | | | | 267,030.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 8,888,870.12 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 37,760,624.93 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|-----------------------------------|--------------|------------|---------------|
| | SAD #06 | | | | |
| | 11/01/12 | NEW BUXTON ELEMENTARY SCHOOL | 1,291,974.00 | 237,236.91 | 1,529,210.91 |
| | 05/01/13 | NEW BUXTON ELEMENTARY SCHOOL | 0.00 | 520,058.71 | 520,058.71 |
| | SAD 6 | | | | |
| | 11/01/12 | ADDTN TO BONNEY EAGLE MIDDLE SCHO | 424,966.00 | 14,400.55 | 439,366.55 |
| | 05/01/13 | ADDTN TO BONNEY EAGLE MIDDLE SCHO | 0.00 | 12,642.74 | 12,642.74 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 1,716,940.00 | 784,338.91 | 2,501,278.91 |
| 43 | APPROVED LEASES FOR 2011-12 - RSU 06 / MSAD 06 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2011-12 - RSU 06 / MSAD 06 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2010-11 - RSU 06 / MSAD 06 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 2,501,278.91 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 40,261,903.84 |

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|--------------|--------------------------|--------|-------------------------|---|--------------------|---------------------|-----------------------|
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION |
| BUXTON | 1,253.0 | 32.18% | 12,956,280.66 | | 0.00 | | 12,956,280.66 |
| FRYE ISLAND | 0.0 | 0.00% | 0.00 | | 0.00 | | 0.00 |
| HOLLIS | 638.0 | 16.38% | 6,594,899.85 | | 0.00 | | 6,594,899.85 |
| LIMINGTON | 555.0 | 14.25% | 5,737,321.30 | | 0.00 | | 5,737,321.30 |
| STANDISH | 1,448.0 | 37.19% | 14,973,402.04 | | 0.00 | | 14,973,402.04 |
| TOTAL | 3,894.0 | | | | | | 40,261,903.85 |

| | 2011 STATE VALUATION X | MILL EXPECTATION | = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | |
|--------------|---------------------------|---------------------|---|----------------------|----|----------------------|----------------------|----------------|
| BUXTON | 756,550,000 | 7.800 | | 5,901,090.00 | | 12,956,280.66 | 5,901,090.00 | 28.95% |
| FRYE ISLAND | 154,400,000 | 7.800 | | 1,204,320.00 | | 0.00 | 0.00 | 0.00% |
| HOLLIS | 424,200,000 | 7.800 | | 3,308,760.00 | | 6,594,899.85 | 3,308,760.00 | 16.23% |
| LIMINGTON | 327,500,000 | 7.800 | | 2,554,500.00 | | 5,737,321.30 | 2,554,500.00 | 12.53% |
| STANDISH | 1,104,900,000 | 7.800 | | 8,618,220.00 | | 14,973,402.04 | 8,618,220.00 | 42.29% |
| TOTAL | 2,767,550,000 | | | 21,586,890.00 | | 40,261,903.85 | 20,382,570.00 | 100.00% |
| | | | | | | | | 7.36M |

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|------------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 40,261,903.84 | 20,382,570.00 | 19,879,333.84 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 40,261,903.84 | 20,382,570.00 | 19,879,333.84 |
| 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 | | | 96,218.00 |
| 56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT | | | 0.00 |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 0.00 |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | 0.00 |
| 59D BUS REFURBISHING ADJUSTMENT | | | 0.00 |
| 59E LESS MAINECARE SEED - PRIVATE | | | 27,792.33 |
| 59E LESS MAINECARE SEED - PUBLIC | | | 18,932.93 |
| 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 | | | 19,928,826.58 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | LOCAL SHARE % = 50.62% | STATE SHARE % = 49.38% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | LOCAL SHARE % = 50.50% | STATE SHARE % = 49.50% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 41,154,844.72 | | |