

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 38

2012-13

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1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|-------|--------------|--------------|---------|
| 9 ATTENDING PUPILS (APRIL 2011) | 544 | 305 | 849 | 422 | 1,271 |
| 10 ATTENDING PUPILS (OCTOBER 2011) | 534 | 287 | 821 | 411 | 1,232 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011 | 539.0 | 296.0 | 835.0 (67%) | 416.5 (33%) | 1,251.5 |

| 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 | 31.7 (17:1) | 18.5 (16:1) | 27.8 (15:1) | = | 78.0 / | 102.4 = | | .76 X | 5170,768 = | | 2632,955 | 1296,829 |
| B. GUIDANCE | 1.5 (350:1) | 0.8 (350:1) | 1.7 (250:1) | = | 4.0 / | 4.6 = | | .87 X | 226,415 = | | 131,977 | 65,004 |
| C. LIBRARIANS | 0.7 (800:1) | 0.4 (800:1) | 0.5 (800:1) | = | 1.6 / | 1.8 = | | .89 X | 94,399 = | | 56,290 | 27,725 |
| D. HEALTH | 0.7 (800:1) | 0.4 (800:1) | 0.5 (800:1) | = | 1.6 / | 3.0 = | | .53 X | 159,969 = | | 56,805 | 27,979 |
| E. EDUCATION TECHS | 5.4 (100:1) | 3.0 (100:1) | 1.7 (250:1) | = | 10.1 / | 9.1 = | | 1.11 X | 182,701 = | | 135,875 | 66,923 |
| F. LIBRARY TECHS | 1.1 (500:1) | 0.6 (500:1) | 0.8 (500:1) | = | 2.5 / | 4.5 = | | .56 X | 89,019 = | | 33,400 | 16,451 |
| G. CLERICAL | 2.7 (200:1) | 1.5 (200:1) | 2.1 (200:1) | = | 6.3 / | 9.4 = | | .67 X | 299,416 = | | 134,408 | 66,201 |
| H. SCHOOL ADMIN. | 1.8 (305:1) | 1.0 (305:1) | 1.3 (315:1) | = | 4.1 / | 5.0 = | | .82 X | 373,719 = | | 205,322 | 101,128 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 37 | 37 | 30,895 | 15,411 |
| B. Supplies and Equipment | 346 | 478 | 288,910 | 199,087 |
| C. Professional Development | 59 | 59 | 49,265 | 24,574 |
| D. Instructional Leadership Support | 24 | 24 | 20,040 | 9,996 |
| E. Co- and Extra-Curricular Student | 34 | 114 | 28,390 | 47,481 |
| F. System Administration/Support | 220 | 220 | 183,700 | 91,630 |
| G. Operations & Maintenance | 1,013 | 1,204 | 845,855 | 501,466 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 546,825 | 269,332 |
| B. Education & Library Technicians | 36.00% | 60,939 | 30,015 |
| C. Clerical | 29.00% | 38,978 | 19,198 |
| D. School Administrators | 14.00% | 28,745 | 14,158 |

| | | |
|--|----------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96) | -136,717 | -67,346 |
| 16 Adjustment for Title I Revenues | -102,068 | -50,272 |

| | | |
|-----------------|----------|----------|
| 17 TOTALS | 5270,788 | 2772,969 |
| 18 E.P.S. RATES | 6,312 | 6,658 |

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|-----------------------|-----------------------|---------|---------------|----------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2009 | 837.0 | 446.0 | 1,283.0 | | |
| | OCTOBER 2009 | 838.0 | 427.0 | 1,265.0 | | |
| | APRIL 2010 | 842.0 | 409.0 | 1,251.0 | | |
| | OCTOBER 2010 | 818.0 | 401.0 | 1,219.0 | | |
| | APRIL 2011 | 820.0 | 401.0 | 1,221.0 | | |
| | OCTOBER 2011 | 797.0 | 387.0 | 1,184.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X | SAU EPS RATES | |
| | K-8 PUPILS | 808.5 + | 16.83 | X | 6,312.00 | = 5,209,482.96 |
| | 9-12 PUPILS | 394.0 + | 17.83 | X | 6,658.00 | = 2,741,964.14 |
| | ADULT EDUC. COURSES AT .1 | 10.2 | | X | 6,658.00 | = 67,911.60 |
| | K-8 EQUIV. INSTR. PUPILS | 0.875 | | X | 6,312.00 | = 5,523.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 2.750 | | X | 6,658.00 | = 18,309.50 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .3601 | 291.1 | X .15 | X | 6,312.00 | = 275,613.48 |
| | 9-12 DISADVANTAGED @ .3601 | 141.9 | X .15 | X | 6,658.00 | = 141,715.53 |
| | K-8 LIMITED ENGLISH PROF. | 9.0 | X .700 | X | 6,312.00 | = 39,765.60 |
| | 9-12 LIMITED ENGLISH PROF. | 1.0 | X .700 | X | 6,658.00 | = 4,660.60 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 808.5 | | X | 43.00 | = 34,765.50 |
| | 9-12 STUDENT ASSESSMENT | 394.0 | | X | 43.00 | = 16,942.00 |
| | K-8 TECHNOLOGY RESOURCES | 808.5 | | X | 98.00 | = 79,233.00 |
| | 9-12 TECHNOLOGY RESOURCES | 394.0 | | X | 296.00 | = 116,624.00 |
| | K-2 PUPILS | 275.5 | X .10 | X | 6,312.00 | = 173,895.60 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 8,926,406.51 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 8,658,614.31 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 8,658,614.31 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2010-11 | 155,085.75 | X | 101.10% | = | 156,791.69 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 1,110,660.80 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11 | 95,109.22 | X | 101.10% | = | 96,155.42 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 664,233.52 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2011-12 | | | | | 65,224.93 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 2,093,066.36 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 10,751,680.67 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE NAME OF PROJECT | PRINCIPAL | | INTEREST | |
|-----|---|------------|--|------------|---------------|
| | MARANACOOK CSD | | | | |
| | 11/01/12 NEW MIDDLE SCH-READFIELD | 364,500.00 | | 93,403.93 | 457,903.93 |
| | 05/01/13 NEW MIDDLE SCH-READFIELD | 0.00 | | 83,302.84 | 83,302.84 |
| 42 | TOTAL PRINCIPAL & INTEREST | 364,500.00 | | 176,706.77 | 541,206.77 |
| 43 | APPROVED LEASES FOR 2011-12 - RSU 38 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2011-12 - RSU 38 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2010-11 - RSU 38 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 541,206.77 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 11,292,887.44 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | TOTAL ALLOCATION | | | LOCAL CONTRIBUTION | | |
|--|--------------------------|--------|---------------------------|-----------------------|----------------------|-----------------------|--------------------|--------------------------------|
| ----- | | | | | | | | |
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION | |
| MANCHESTER | 388.5 | 32.55% | 3,499,672.06 | | 176,169.95 | | 3,675,842.01 | |
| MOUNT VERNON | 238.0 | 19.94% | 2,143,885.13 | | 107,923.93 | | 2,251,809.06 | |
| READFIELD | 435.0 | 36.45% | 3,918,987.60 | | 197,255.92 | | 4,116,243.52 | |
| WAYNE | 132.0 | 11.06% | 1,189,135.88 | | 59,856.97 | | 1,248,992.85 | |
| TOTAL | 1,193.5 | | | | | | 11,292,887.44 | |
| | | | | | | | | |
| | | | 2011 STATE VALUATION X | MILL EXPECTATION = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | |
| MANCHESTER | | | 304,650,000 | 7.800 | 2,376,270.00 | | 3,675,842.01 | 2,376,270.00 31.09% 7.80M |
| MOUNT VERNON | | | 245,050,000 | 7.800 | 1,911,390.00 | | 2,251,809.06 | 1,911,390.00 25.01% 7.80M |
| READFIELD | | | 270,050,000 | 7.800 | 2,106,390.00 | | 4,116,243.52 | 2,106,390.00 27.56% 7.80M |
| WAYNE | | | 203,900,000 | 7.800 | 1,590,420.00 | | 1,248,992.85 | 1,248,992.85 16.34% 6.13M |
| TOTAL | | | 1,023,650,000 | | 7,984,470.00 | | 11,292,887.44 | 7,643,042.85 100.00% 7.47M |

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|------------------------|------------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 11,292,887.44 | 7,643,042.85 | 3,649,844.59 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 11,292,887.44 | 7,643,042.85 | 3,649,844.59 |
| 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 | | | 138,163.00 |
| 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 | | | 19,327.46 |
| 59E LESS MAINECARE SEED - PUBLIC | | | 142,615.49 |
| 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 | | | 3,626,064.64 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | LOCAL SHARE % = 67.68% | STATE SHARE % = 32.32% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | LOCAL SHARE % = 67.89% | STATE SHARE % = 32.11% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 11,560,679.64 | | |