

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 19

2011-12

819 - 819

1. COMPUTATION OF E.P.S. RATES

|   | K-5     | 6-8   | K-8            | 9-12         | TOTAL   |
|---|---------|-------|----------------|--------------|---------|
| 9 ATTENDING PUPILS (APRIL 2010)                                   | 1,133   | 535   | 1,668          | 716          | 2,384   |
| 10 ATTENDING PUPILS (OCTOBER 2010)                                | 1,075   | 543   | 1,618          | 729          | 2,347   |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010 | 1,104.0 | 539.0 | 1,643.0 ( 69%) | 722.5 ( 31%) | 2,365.5 |

| 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        | 64.9 (17:1)  | 33.7 (16:1) | 48.2 (15:1) | = | 146.8      | / | 158.7      | = | .93 X   | 7446,741       | = | 4778,574          | 2146,895         |
| B. GUIDANCE        | 3.2 (350:1)  | 1.5 (350:1) | 2.9 (250:1) | = | 7.6        | / | 10.0       | = | .76 X   | 489,196        | = | 256,534           | 115,255          |
| C. LIBRARIANS      | 1.4 (800:1)  | 0.7 (800:1) | 0.9 (800:1) | = | 3.0        | / | 2.0        | = | 1.50 X  | 104,668        | = | 108,331           | 48,671           |
| D. HEALTH          | 1.4 (800:1)  | 0.7 (800:1) | 0.9 (800:1) | = | 3.0        | / | 3.0        | = | 1.00 X  | 141,343        | = | 97,527            | 43,816           |
| E. EDUCATION TECHS | 11.0 (100:1) | 5.4 (100:1) | 2.9 (250:1) | = | 19.3       | / | 20.6       | = | .94 X   | 377,149        | = | 244,619           | 109,901          |
| F. LIBRARY TECHS   | 2.2 (500:1)  | 1.1 (500:1) | 1.4 (500:1) | = | 4.7        | / | 9.0        | = | .52 X   | 164,840        | = | 59,145            | 26,572           |
| G. CLERICAL        | 5.5 (200:1)  | 2.7 (200:1) | 3.6 (200:1) | = | 11.8       | / | 14.6       | = | .81 X   | 445,424        | = | 248,947           | 111,846          |
| H. SCHOOL ADMIN.   | 3.6 (305:1)  | 1.8 (305:1) | 2.3 (315:1) | = | 7.7        | / | 11.4       | = | .68 X   | 862,154        | = | 404,523           | 181,742          |

| 13 Other Support Costs (Per Pupil)  | K-8   | 9-12  | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 37    | 37    | 60,791     | 26,733    |
| B. Supplies and Equipment           | 342   | 473   | 561,906    | 341,743   |
| C. Professional Development         | 58    | 58    | 95,294     | 41,905    |
| D. Instructional Leadership Support | 24    | 24    | 39,432     | 17,340    |
| E. Co- and Extra-Curricular Student | 34    | 113   | 55,862     | 81,643    |
| F. System Administration/Support    | 218   | 218   | 358,174    | 157,505   |
| G. Operations & Maintenance         | 1,002 | 1,191 | 1646,286   | 860,498   |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 995,784    | 447,381   |
| B. Education & Library Technicians         | 36.00%     | 109,355    | 49,130    |
| C. Clerical                                | 29.00%     | 72,195     | 32,435    |
| D. School Administrators                   | 14.00%     | 56,633     | 25,444    |

|  |          |          |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94) | -449,577 | -201,949 |
| 16 Adjustment for Title I Revenues   | -605,058 | -271,837 |

|                 |          |          |
|-----------------|----------|----------|
| 17 TOTALS       | 9195,276 | 4392,667 |
| 18 E.P.S. RATES | 5,597    | 6,080    |

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A. OPERATING COST ALLOCATIONS

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|    |   |             |             |         |           |                |
|----|---|-------------|-------------|---------|-----------|----------------|
| 19 | SUBSIDIZABLE PUPILS                                 | K-8         | 9-12        | TOTAL   |           |                |
|    | APRIL 2008  | 1,725.0     | 744.0       | 2,469.0 |           |                |
|    | OCTOBER 2008  | 1,679.0     | 755.0       | 2,434.0 |           |                |
|    | APRIL 2009  | 1,655.0     | 744.0       | 2,399.0 |           |                |
|    | OCTOBER 2009  | 1,645.0     | 755.0       | 2,400.0 |           |                |
|    | APRIL 2010  | 1,652.0     | 731.0       | 2,383.0 |           |                |
|    | OCTOBER 2010  | 1,607.0     | 735.0       | 2,342.0 |           |                |
| 21 | BASIC COUNTS  | AVG. CAL.   | DECLINING   | X       | SAU       |                |
|    |   | YEAR PUPILS | ENROLL. ADJ | X       | EPS RATES |                |
|    | K-8 PUPILS  | 1,629.5 +   | 31.00       | X       | 5,597.00  | = 9,293,818.50 |
|    | 9-12 PUPILS   | 733.0 +     | 11.00       | X       | 6,080.00  | = 4,523,520.00 |
|    | ADULT EDUC. COURSES AT .1                           | 16.0        |             | X       | 6,080.00  | = 97,280.00    |
|    | K-8 EQUIV. INSTR. PUPILS                            | 2.625       |             | X       | 5,597.00  | = 14,692.13    |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 2.125       |             | X       | 6,080.00  | = 12,920.00    |
|    | WEIGHTED COUNTS                                     | PUPILS      | WEIGHTS     | X       |           |                |
|    | K-8 DISADVANTAGED @ .6329                           | 1,031.3     | X .15       | X       | 5,597.00  | = 865,827.92   |
|    | 9-12 DISADVANTAGED @ .6329                          | 463.9       | X .15       | X       | 6,080.00  | = 423,076.80   |
|    | K-8 LIMITED ENGLISH PROF.                           | 6.0         | X .700      | X       | 5,597.00  | = 23,507.40    |
|    | 9-12 LIMITED ENGLISH PROF.                          | 0.0         | X .700      | X       | 6,080.00  | = 0.00         |
|    | TARGETED FUNDS                                      | PUPILS      | WEIGHTS     | X       |           |                |
|    | K-8 STUDENT ASSESSMENT                              | 1,629.5     |             | X       | 43.00     | = 70,068.50    |
|    | 9-12 STUDENT ASSESSMENT                             | 733.0       |             | X       | 43.00     | = 31,519.00    |
|    | K-8 TECHNOLOGY RESOURCES                            | 1,629.5     |             | X       | 97.00     | = 158,061.50   |
|    | 9-12 TECHNOLOGY RESOURCES                           | 733.0       |             | X       | 293.00    | = 214,769.00   |
|    | K-2 PUPILS  | 587.5       | X .10       | X       | 5,597.00  | = 328,823.75   |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |             |             |         |           |                |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |             |             |         |           | = 0.00         |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |             |             |         |           | = 0.00         |
|    | OPERATING ALLOCATION                                |             |             |         |           | 16,057,884.50  |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |             |             |         |           | 15,576,147.96  |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |             |             |         |           | 15,576,147.96  |

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B. OTHER SUBSIDIZABLE COSTS

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|    |  |            |   |         |   |               |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2009-10                                     | 87,109.00  | X | 101.60% | = | 88,502.74     |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |            |   |         |   | 2,633,700.74  |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10                                  | 206,063.64 | X | 101.60% | = | 209,360.66    |
| 35 | TRANSPORTATION - EPS ALLOCATION  |            |   |         |   | 1,549,613.78  |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2010-11                                     |            |   |         |   | 165,000.00    |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |            |   |         |   | 4,646,177.92  |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |            |   |         |   | 20,222,325.88 |

C. DEBT SERVICE ALLOCATIONS

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| 41  | DEBT SERVICE NAME OF PROJECT                      | PRINCIPAL  |  | INTEREST   |               |
|-----|---|------------|--|------------|---------------|
|     | SAD 48 CORINNA                                    |            |  |            |               |
|     | 11/01/11 ELEM ADDTN                               | 126,000.00 |  | 3,502.87   | 129,502.87    |
|     | SAD 48  |            |  |            |               |
|     | 11/01/11 TWO NEW MIDDLE SCHS                      | 546,750.00 |  | 137,621.81 | 684,371.81    |
|     | 05/01/12 TWO NEW MIDDLE SCHS                      | 0.00       |  | 136,140.73 | 136,140.73    |
| 42  | TOTAL PRINCIPAL & INTEREST                        | 672,750.00 |  | 277,265.41 | 950,015.41    |
| 43  | APPROVED LEASES FOR 2010-11 - RSU 19              |            |  |            | 0.00          |
| 43A | APPROVED LEASE PURCHASES FOR 2010-11 - RSU 19     |            |  |            | 0.00          |
| 44  | INSURED VALUE FACTOR FOR 2009-10 - RSU 19         |            |  |            | 0.00          |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |            |  |            | 950,015.41    |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |            |  |            | 21,172,341.29 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION |                          |        | TOTAL<br>ALLOCATION     |   |                    | LOCAL<br>CONTRIBUTION |
|--|--------------------------|--------|-------------------------|---|--------------------|-----------------------|
| -----  |                          |        |                         |   |                    |                       |
|  | AVG. CAL.<br>YEAR PUPILS |        | OPERATING<br>ALLOCATION | + | DEBT<br>ALLOCATION | = TOWN<br>ALLOCATION  |
| CORINNA  | 361.0                    | 15.54% | 3,142,549.44            |   | 177,973.83         | 3,320,523.27          |
| DIXMONT  | 176.5                    | 7.60%  | 1,536,896.77            |   | 0.00               | 1,536,896.77          |
| ETNA   | 220.0                    | 9.47%  | 1,915,054.26            |   | 0.00               | 1,915,054.26          |
| HARTLAND   | 288.0                    | 12.40% | 2,507,568.41            |   | 141,984.66         | 2,649,553.07          |
| NEWPORT  | 465.0                    | 20.01% | 4,046,487.41            |   | 229,246.06         | 4,275,733.47          |
| PALMYRA  | 285.5                    | 12.29% | 2,485,323.85            |   | 140,752.15         | 2,626,076.00          |
| PLYMOUTH   | 238.0                    | 10.24% | 2,070,766.17            |   | 117,334.54         | 2,188,100.71          |
| ST. ALBANS   | 289.5                    | 12.45% | 2,517,679.57            |   | 142,724.16         | 2,660,403.73          |
| <b>TOTAL</b>   | <b>2,323.5</b>           |        |                         |   |                    | <b>21,172,341.28</b>  |

|              | 2010 STATE<br>VALUATION | X<br>MILL<br>EXPECTATION | = TOWN<br>CONTRIBUTION | OR | TOWN<br>ALLOCATION   |                     |                |              |
|--------------|-------------------------|--------------------------|------------------------|----|----------------------|---------------------|----------------|--------------|
| CORINNA      | 106,550,000             | 7.470                    | 795,928.50             |    | 3,320,523.27         | 795,928.50          | 10.60%         | 7.47M        |
| DIXMONT      | 78,500,000              | 7.470                    | 586,395.00             |    | 1,536,896.77         | 586,395.00          | 7.81%          | 7.47M        |
| ETNA         | 69,300,000              | 7.470                    | 517,671.00             |    | 1,915,054.26         | 517,671.00          | 6.90%          | 7.47M        |
| HARTLAND     | 121,150,000             | 7.470                    | 904,990.50             |    | 2,649,553.07         | 904,990.50          | 12.06%         | 7.47M        |
| NEWPORT      | 267,050,000             | 7.470                    | 1,994,863.50           |    | 4,275,733.47         | 1,994,863.50        | 26.58%         | 7.47M        |
| PALMYRA      | 121,250,000             | 7.470                    | 905,737.50             |    | 2,626,076.00         | 905,737.50          | 12.07%         | 7.47M        |
| PLYMOUTH     | 72,050,000              | 7.470                    | 538,213.50             |    | 2,188,100.71         | 538,213.50          | 7.17%          | 7.47M        |
| ST. ALBANS   | 169,000,000             | 7.470                    | 1,262,430.00           |    | 2,660,403.73         | 1,262,430.00        | 16.81%         | 7.47M        |
| <b>TOTAL</b> | <b>1,004,850,000</b>    |                          | <b>7,506,229.50</b>    |    | <b>21,172,341.28</b> | <b>7,506,229.50</b> | <b>100.00%</b> | <b>7.47M</b> |

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| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION    | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION  |
|---|------------------------|-----------------------|------------------------|
| -----   |                        |                       |                        |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              | 21,172,341.29          | 7,506,229.50          | 13,666,111.79          |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           | 21,172,341.29          | 7,506,229.50          | 13,666,111.79          |
| 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   |                        |                       | 1,818.00               |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE                                   |                        |                       | 0.00                   |
| 59E LESS MAINECARE SEED   |                        |                       | 30,579.56              |
| 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                            |                        |                       | 13,637,350.23          |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          | LOCAL SHARE % = 35.45% |                       | STATE SHARE % = 64.55% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 35.59% |                       | STATE SHARE % = 64.41% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 21,654,077.83          |                       |                        |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH     | SUBSIDY       | PAID TO DATE  | DEBT SERVICE | PAID TO DATE |
|-----------|---------------|---------------|--------------|--------------|
| July      | 1,057,277.90  | 1,057,728.76  | 0.00         | 0.00         |
| August    | 1,057,277.90  | 1,057,728.76  | 0.00         | 0.00         |
| September | 1,057,277.90  | 1,057,728.76  | 0.00         | 0.00         |
| October   | 1,057,277.90  | 1,057,728.76  | 0.00         | 0.00         |
| November  | 1,057,277.90  | 1,057,728.76  | 813,874.68   | 813,874.68   |
| December  | 1,057,277.90  | 1,057,728.76  | 0.00         | 0.00         |
| Janurary  | 1,057,277.90  | 1,057,728.76  | 0.00         | 0.00         |
| February  | 1,057,277.90  | 1,058,940.76  | 0.00         | 0.00         |
| March     | 1,057,277.90  | 1,057,880.26  | 0.00         | 0.00         |
| April     | 1,057,277.90  | 1,057,880.26  | 0.00         | 0.00         |
| May       | 1,057,277.90  | 1,057,880.26  | 136,140.73   | 136,140.73   |
| June      | 1,057,277.92  | 1,050,651.96  | 0.00         | 0.00         |
| Total     | 12,687,334.82 | 12,687,334.82 | 950,015.41   | 950,015.41   |