

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 12, SVRSU

2010-11

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	865	444	1,309	234	1,543
10 ATTENDING PUPILS (OCTOBER 2009)	827	472	1,299	227	1,526
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	846.0	458.0	1,304.0 (85%)	230.5 (15%)	1,534.5

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	49.8 (17:1)	28.6 (16:1)	15.4 (15:1)	=	93.8 /	126.7 =	=	.74 X	6304,781 =	=	3965,707	699,831
B. GUIDANCE	2.4 (350:1)	1.3 (350:1)	0.9 (250:1)	=	4.6 /	5.7 =	=	.81 X	322,056 =	=	221,735	39,130
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.3 (800:1)	=	2.0 /	1.0 =	=	2.00 X	59,675 =	=	101,448	17,902
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.3 (800:1)	=	2.0 /	4.3 =	=	.47 X	190,203 =	=	75,986	13,409
E. EDUCATION TECHS	8.5 (100:1)	4.6 (100:1)	0.9 (250:1)	=	14.0 /	9.0 =	=	1.56 X	167,659 =	=	222,316	39,232
F. LIBRARY TECHS	1.7 (500:1)	0.9 (500:1)	0.5 (500:1)	=	3.1 /	6.1 =	=	.51 X	118,307 =	=	51,286	9,051
G. CLERICAL	4.2 (200:1)	2.3 (200:1)	1.2 (200:1)	=	7.7 /	14.5 =	=	.53 X	445,555 =	=	200,722	35,422
H. SCHOOL ADMIN.	2.8 (305:1)	1.5 (305:1)	0.7 (315:1)	=	5.0 /	7.3 =	=	.68 X	528,894 =	=	305,701	53,947

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	46,944	8,298
B. Supplies and Equipment	337	466	439,448	107,413
C. Professional Development	57	57	74,328	13,139
D. Instructional Leadership Support	24	24	31,296	5,532
E. Co- and Extra-Curricular Student	33	111	43,032	25,586
F. System Administration/Support	215	215	280,360	49,558
G. Operations & Maintenance	986	1,172	1285,744	270,146

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	829,326	146,352
B. Education & Library Technicians	36.00%	98,497	17,382
C. Clerical	29.00%	58,209	10,272
D. School Administrators	14.00%	42,798	7,553

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-124,413	-21,955
16 Adjustment for Title I Revenues	-348,463	-61,493

17 TOTALS	7902,005	1485,705
18 E.P.S. RATES	6,060	6,446

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	1,337.0	715.0	2,052.0		
	OCTOBER 2009	1,352.0	714.0	2,066.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,344.5 +	38.33	X	6,060.00	= 8,379,949.80
	9-12 PUPILS	714.5 +	44.00	X	6,446.00	= 4,889,291.00
	ADULT EDUC. COURSES AT .1	19.9		X	6,446.00	= 128,275.40
	K-8 EQUIV. INSTR. PUPILS	1.625		X	6,060.00	= 9,847.50
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,446.00	= 1,611.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4120	553.9	X .15	X	6,060.00	= 503,495.10
	9-12 DISADVANTAGED @ .4120	294.4	X .15	X	6,446.00	= 284,655.36
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	6,060.00	= 4,242.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,446.00	= 9,024.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,344.5		X	42.00	= 56,469.00
	9-12 STUDENT ASSESSMENT	714.5		X	42.00	= 30,009.00
	K-8 TECHNOLOGY RESOURCES	1,344.5		X	95.00	= 127,727.50
	9-12 TECHNOLOGY RESOURCES	714.5		X	288.00	= 205,776.00
	K-2 PUPILS	432.0	X .10	X	6,060.00	= 261,792.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 34,907.04
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,927,072.60
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					14,479,260.42
30	ADJUSTED TOTAL OPERATING ALLOCATION					14,479,260.42

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	90,230.72	X	102.50%	=	92,486.49
32	SPECIAL EDUCATION - EPS ALLOCATION					3,471,356.11
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	225,534.02	X	102.50%	=	231,172.37
35	TRANSPORTATION - EPS ALLOCATION					1,293,881.05
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					75,183.60
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,164,079.62
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,643,340.04

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	WINDSOR			
	11/01/10 ADDN/RENV TO ELEM SCHOOL	379,217.00	129,614.64	508,831.64
	05/01/11 ADDN/RENV TO ELEM SCHOOL	0.00	65,227.65	65,227.65
42	TOTAL PRINCIPAL & INTEREST	379,217.00	194,842.29	574,059.29
43	APPROVED LEASES FOR 2009-10 - RSU 12, SVRSU			0.00
43	APPROVED LEASES FOR 2009-10 - WINDSOR			9,240.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - RSU 12, SVRSU			0.00
44	INSURED VALUE FACTOR FOR 2008-09 - RSU 12, SVRSU			0.00
44	INSURED VALUE FACTOR FOR 2008-09 - CHELSEA			8,271.60
44	INSURED VALUE FACTOR FOR 2008-09 - PALERMO			31,928.76
44	INSURED VALUE FACTOR FOR 2008-09 - SOMERVILLE			6,832.00
44	INSURED VALUE FACTOR FOR 2008-09 - WHITEFIELD			38,005.63
44	INSURED VALUE FACTOR FOR 2008-09 - WINDSOR			46,137.96
47	TOTAL DEBT SERVICE ALLOCATION			714,475.24
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			20,357,815.28

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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	102.5	5.01%	984,131.34	0.00	984,131.34
CHELSEA	375.5	18.35%	3,604,552.90	8,271.60	3,612,824.50
PALERMO	221.0	10.80%	2,121,480.72	31,928.76	2,153,409.48
SOMERVILLE	67.0	3.27%	642,337.22	6,832.00	649,169.22
WESTPORT ISLAND	85.0	4.15%	815,198.61	0.00	815,198.61
WHITEFIELD	315.0	15.40%	3,025,074.37	38,005.63	3,063,080.00
WINDSOR	398.5	19.48%	3,826,522.64	629,437.25	4,455,959.89
WISCASSET	481.5	23.54%	4,624,042.25	0.00	4,624,042.25
TOTAL	2,046.0				20,357,815.29

	2009 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION			
ALNA	88,600,000	6.900	611,340.00	984,131.34	611,340.00	6.33%	6.90M
CHELSEA	153,600,000	6.900	1,059,840.00	3,612,824.50	1,059,840.00	10.97%	6.90M
PALERMO	171,750,000	6.900	1,185,075.00	2,153,409.48	1,185,075.00	12.27%	6.90M
SOMERVILLE	52,450,000	6.900	361,905.00	649,169.22	361,905.00	3.75%	6.90M
WESTPORT ISLAND	240,500,000	6.900	1,659,450.00	815,198.61	815,198.61	8.44%	3.39M
WHITEFIELD	177,000,000	6.900	1,221,300.00	3,063,080.00	1,221,300.00	12.65%	6.90M
WINDSOR	174,100,000	6.900	1,201,290.00	4,455,959.89	1,201,290.00	12.44%	6.90M
WISCASSET	463,900,000	6.900	3,200,910.00	4,624,042.25	3,200,910.00	33.15%	6.90M
TOTAL	1,521,900,000		10,501,110.00	20,357,815.29	9,656,858.61	100.00%	6.35M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,357,815.28	9,656,858.61	10,700,956.67
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		50,421.00-	50,421.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,357,815.28	9,606,437.61	10,751,377.67
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			55,969.35
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			662,794.40
60 ADJUSTED STATE CONTRIBUTION			10,032,613.92
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 47.44%	STATE SHARE % = 52.56%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 50.72%	STATE SHARE % = 49.28%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	20,805,627.46		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ALNA		984,131.34	611,340.00	6.36%	6.90
CHELSEA		3,612,824.50	1,059,840.00	11.03%	6.90
PALERMO		2,153,409.48	1,185,075.00	12.34%	6.90
SOMERVILLE		649,169.22	361,905.00	3.77%	6.90
WESTPORT ISLAND	50,421.00	815,198.61	764,777.61	7.96%	3.18
WHITEFIELD		3,063,080.00	1,221,300.00	12.71%	6.90
WINDSOR		4,455,959.89	1,201,290.00	12.51%	6.90
WISCASSET		4,624,042.24	3,200,910.00	33.32%	6.90
TOTAL	50,421.00	20,357,815.28	9,606,437.61	100.00%	6.31

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	788,212.88	788,212.88	0.00	0.00
August	788,212.88	788,212.88	0.00	0.00
September	788,212.88	788,212.88	0.00	0.00
October	788,212.88	788,212.88	0.00	0.00
November	788,212.88	788,212.88	508,831.64	508,831.64
December	788,212.88	788,212.89	0.00	0.00
Janurary	788,212.88	788,212.89	0.00	0.00
February	788,212.88	788,212.89	0.00	0.00
March	788,212.88	788,212.89	0.00	0.00
April	788,212.88	788,212.89	0.00	0.00
May	788,212.88	788,212.89	65,227.65	65,227.65
June	788,212.95	788,212.89	0.00	0.00
Total	9,458,554.63	9,458,554.63	574,059.29	574,059.29