

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 04

2010-11

804 - 804

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|-------|----------------|--------------|---------|
| 9 ATTENDING PUPILS (APRIL 2009) | 651 | 347 | 998 | 498 | 1,496 |
| 10 ATTENDING PUPILS (OCTOBER 2009) | 704 | 335 | 1,039 | 523 | 1,562 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009 | 677.5 | 341.0 | 1,018.5 (67%) | 510.5 (33%) | 1,529.0 |

| 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 | 39.9 (17:1) | 21.3 (16:1) | 34.0 (15:1) | = | 95.2 / | 111.4 = | = | .85 X | 5389,079 = | = | 3069,080 | 1511,637 |
| B. GUIDANCE | 1.9 (350:1) | 1.0 (350:1) | 2.0 (250:1) | = | 4.9 / | 6.8 = | = | .72 X | 353,435 = | = | 170,497 | 83,976 |
| C. LIBRARIANS | 0.8 (800:1) | 0.4 (800:1) | 0.6 (800:1) | = | 1.8 / | 2.8 = | = | .64 X | 134,049 = | = | 57,480 | 28,311 |
| D. HEALTH | 0.8 (800:1) | 0.4 (800:1) | 0.6 (800:1) | = | 1.8 / | 3.9 = | = | .46 X | 178,381 = | = | 54,977 | 27,078 |
| E. EDUCATION TECHS | 6.8 (100:1) | 3.4 (100:1) | 2.0 (250:1) | = | 12.2 / | 35.4 = | = | .34 X | 583,496 = | = | 132,921 | 65,468 |
| F. LIBRARY TECHS | 1.4 (500:1) | 0.7 (500:1) | 1.0 (500:1) | = | 3.1 / | 2.0 = | = | 1.55 X | 37,774 = | = | 39,229 | 19,321 |
| G. CLERICAL | 3.4 (200:1) | 1.7 (200:1) | 2.6 (200:1) | = | 7.7 / | 11.0 = | = | .70 X | 339,277 = | = | 159,121 | 78,373 |
| H. SCHOOL ADMIN. | 2.2 (305:1) | 1.1 (305:1) | 1.6 (315:1) | = | 4.9 / | 7.0 = | = | .70 X | 489,204 = | = | 229,437 | 113,006 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 36 | 36 | 36,666 | 18,378 |
| B. Supplies and Equipment | 337 | 466 | 343,235 | 237,893 |
| C. Professional Development | 57 | 57 | 58,055 | 29,099 |
| D. Instructional Leadership Support | 24 | 24 | 24,444 | 12,252 |
| E. Co- and Extra-Curricular Student | 33 | 111 | 33,611 | 56,666 |
| F. System Administration/Support | 215 | 215 | 218,978 | 109,758 |
| G. Operations & Maintenance | 986 | 1,172 | 1004,241 | 598,306 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 636,886 | 313,690 |
| B. Education & Library Technicians | 36.00% | 61,974 | 30,524 |
| C. Clerical | 29.00% | 46,145 | 22,728 |
| D. School Administrators | 14.00% | 32,121 | 15,821 |

| | | |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98) | -94,530 | -46,566 |
| 16 Adjustment for Title I Revenues | -208,420 | -102,655 |

| | | |
|-----------------|----------|----------|
| 17 TOTALS | 6106,146 | 3223,063 |
| 18 E.P.S. RATES | 5,995 | 6,314 |

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A. OPERATING COST ALLOCATIONS

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|----|---|-------------|-------------|---------|-----------|----------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2007 | 1,070.0 | 538.0 | 1,608.0 | | |
| | OCTOBER 2007 | 1,013.0 | 540.0 | 1,553.0 | | |
| | 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 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 1,023.5 + | 2.33 | X | 5,995.00 | = 6,149,850.85 |
| | 9-12 PUPILS | 512.5 + | 11.50 | X | 6,314.00 | = 3,308,536.00 |
| | ADULT EDUC. COURSES AT .1 | 8.2 | | X | 6,314.00 | = 51,774.80 |
| | K-8 EQUIV. INSTR. PUPILS | 0.625 | | X | 5,995.00 | = 3,746.88 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.750 | | X | 6,314.00 | = 4,735.50 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .4746 | 485.8 | X .15 | X | 5,995.00 | = 436,855.65 |
| | 9-12 DISADVANTAGED @ .4746 | 243.2 | X .15 | X | 6,314.00 | = 230,334.72 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,995.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 6,314.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 1,023.5 | | X | 42.00 | = 42,987.00 |
| | 9-12 STUDENT ASSESSMENT | 512.5 | | X | 42.00 | = 21,525.00 |
| | K-8 TECHNOLOGY RESOURCES | 1,023.5 | | X | 95.00 | = 97,232.50 |
| | 9-12 TECHNOLOGY RESOURCES | 512.5 | | X | 288.00 | = 147,600.00 |
| | K-2 PUPILS | 332.5 | X .10 | X | 5,995.00 | = 199,333.75 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 10,694,512.65 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 10,373,677.27 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 10,373,677.27 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|-----------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2008-09 | 92,522.02 | X | 102.50% | = | 94,835.07 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 2,018,584.77 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09 | 0.00 | X | 102.50% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 1,228,853.25 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2009-10 | | | | | 67,519.33 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 3,409,792.42 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 13,783,469.69 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|--|------------|------------|---------------|
| | | LITCHFIELD | | | |
| | | 11/01/10 LITCHFIELD MIDDLE SCHOOL | 295,465.57 | 58,114.83 | 353,580.40 |
| | | 05/01/11 LITCHFIELD MIDDLE SCHOOL | 0.00 | 50,817.12 | 50,817.12 |
| | | WALES | | | |
| | | 11/01/10 CENTRAL SCHOOL ADDN | 143,450.00 | 8,150.30 | 151,600.30 |
| | | 05/01/11 CENTRAL SCHOOL ADDN | 0.00 | 4,196.63 | 4,196.63 |
| | | SABATTUS | | | |
| | | 11/01/10 NEW ELEM AND ADDN/RENV TO K-2 | 427,400.00 | 146,083.19 | 573,483.19 |
| | | 05/01/11 NEW ELEM AND ADDN/RENV TO K-2 | 0.00 | 51,706.77 | 51,706.77 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 866,315.57 | 319,068.84 | 1,185,384.41 |
| 43 | APPROVED LEASES FOR 2009-10 - RSU 04 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2009-10 - RSU 04 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2008-09 - RSU 04 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 1,185,384.41 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 14,968,854.10 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | TOTAL ALLOCATION | | | LOCAL CONTRIBUTION | | | | |
|--|--------------------------|--------|---------------------------|-----------------------|----------------------|-----------------------|--------------------|------------------|---------|-----------|
| ----- | | | | | | | | | | |
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION | | | |
| LITCHFIELD | 543.0 | 35.43% | 4,883,483.31 | | 404,397.52 | | 5,287,880.83 | | | |
| WALES | 242.5 | 15.82% | 2,180,544.90 | | 155,796.93 | | 2,336,341.83 | | | |
| SABATTUS | 747.0 | 48.75% | 6,719,441.47 | | 625,189.96 | | 7,344,631.43 | | | |
| TOTAL | 1,532.5 | | | | | | 14,968,854.09 | | | |
| | | | 2009 STATE VALUATION X | MILL EXPECTATION = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | | |
| LITCHFIELD | | | 311,450,000 | 6.900 | 2,149,005.00 | | 5,287,880.83 | 2,149,005.00 | 44.02% | 6.90M |
| WALES | | | 110,050,000 | 6.900 | 759,345.00 | | 2,336,341.83 | 759,345.00 | 15.55% | 6.90M |
| SABATTUS | | | 286,050,000 | 6.900 | 1,973,745.00 | | 7,344,631.43 | 1,973,745.00 | 40.43% | 6.90M |
| TOTAL | | | 707,550,000 | | 4,882,095.00 | | 14,968,854.09 | 4,882,095.00 | 100.00% | 6.90M |

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------------|------------------------|-----------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 14,968,854.10 | 4,882,095.00 | 10,086,759.10 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 14,968,854.10 | 4,882,095.00 | 10,086,759.10 |
| 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 | | | 2,273.00 |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | 0.00 |
| 59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS | | | 358,020.30 |
| 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 | | | 9,731,011.80 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 32.62% | STATE SHARE % = 67.38% | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 34.99% | STATE SHARE % = 65.01% | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 15,289,689.48 | | |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July | 712,135.61 | 711,946.19 | 0.00 | 0.00 |
| August | 712,135.61 | 711,946.20 | 0.00 | 0.00 |
| September | 712,135.61 | 711,946.20 | 0.00 | 0.00 |
| October | 712,135.61 | 711,946.20 | 0.00 | 0.00 |
| November | 712,135.61 | 711,946.20 | 1,078,663.89 | 1,078,663.89 |
| December | 712,135.61 | 711,946.20 | 0.00 | 0.00 |
| Janurary | 712,135.61 | 711,946.20 | 0.00 | 0.00 |
| February | 712,135.61 | 711,946.20 | 0.00 | 0.00 |
| March | 712,135.61 | 711,946.20 | 0.00 | 0.00 |
| April | 712,135.61 | 711,946.20 | 0.00 | 0.00 |
| May | 712,135.61 | 714,029.72 | 106,720.52 | 106,720.52 |
| June | 712,135.68 | 712,135.68 | 0.00 | 0.00 |
| Total | 8,545,627.39 | 8,545,627.39 | 1,185,384.41 | 1,185,384.41 |