

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 18

2011-12

818 - 818

1. COMPUTATION OF E.P.S. RATES

|   | K-5     | 6-8   | K-8            | 9-12         | TOTAL   |
|---|---------|-------|----------------|--------------|---------|
| 9 ATTENDING PUPILS (APRIL 2010)                                   | 1,458   | 749   | 2,207          | 830          | 3,037   |
| 10 ATTENDING PUPILS (OCTOBER 2010)                                | 1,439   | 743   | 2,182          | 810          | 2,992   |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010 | 1,448.5 | 746.0 | 2,194.5 ( 73%) | 820.0 ( 27%) | 3,014.5 |

| 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        | 85.2 (17:1)  | 46.6 (16:1) | 54.7 (15:1) | = | 186.5 /    | 200.8 =    | = | .93 X   | 10210,106 =    | = | 6931,641          | 2563,758         |
| B. GUIDANCE        | 4.1 (350:1)  | 2.1 (350:1) | 3.3 (250:1) | = | 9.5 /      | 9.5 =      | = | 1.00 X  | 496,343 =      | = | 362,330           | 134,013          |
| C. LIBRARIANS      | 1.8 (800:1)  | 0.9 (800:1) | 1.0 (800:1) | = | 3.7 /      | 4.0 =      | = | .93 X   | 220,185 =      | = | 149,484           | 55,288           |
| D. HEALTH          | 1.8 (800:1)  | 0.9 (800:1) | 1.0 (800:1) | = | 3.7 /      | 7.1 =      | = | .52 X   | 342,793 =      | = | 130,124           | 48,128           |
| E. EDUCATION TECHS | 14.5 (100:1) | 7.5 (100:1) | 3.3 (250:1) | = | 25.3 /     | 31.1 =     | = | .81 X   | 557,418 =      | = | 329,602           | 121,907          |
| F. LIBRARY TECHS   | 2.9 (500:1)  | 1.5 (500:1) | 1.6 (500:1) | = | 6.0 /      | 8.4 =      | = | .71 X   | 171,698 =      | = | 88,991            | 32,915           |
| G. CLERICAL        | 7.2 (200:1)  | 3.7 (200:1) | 4.1 (200:1) | = | 15.0 /     | 14.8 =     | = | 1.01 X  | 448,276 =      | = | 330,514           | 122,245          |
| H. SCHOOL ADMIN.   | 4.7 (305:1)  | 2.4 (305:1) | 2.6 (315:1) | = | 9.7 /      | 11.0 =     | = | .88 X   | 850,276 =      | = | 546,217           | 202,026          |

| 13 Other Support Costs (Per Pupil)  | K-8   | 9-12  | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 37    | 37    | 81,197     | 30,340    |
| B. Supplies and Equipment           | 342   | 473   | 750,519    | 387,860   |
| C. Professional Development         | 58    | 58    | 127,281    | 47,560    |
| D. Instructional Leadership Support | 24    | 24    | 52,668     | 19,680    |
| E. Co- and Extra-Curricular Student | 34    | 113   | 74,613     | 92,660    |
| F. System Administration/Support    | 218   | 218   | 478,401    | 178,760   |
| G. Operations & Maintenance         | 1,002 | 1,191 | 2198,889   | 976,620   |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 1438,980   | 532,226   |
| B. Education & Library Technicians         | 36.00%     | 150,693    | 55,736    |
| C. Clerical                                | 29.00%     | 95,849     | 35,451    |
| D. School Administrators                   | 14.00%     | 76,470     | 28,284    |

|  |          |          |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97) | -321,362 | -118,869 |
| 16 Adjustment for Title I Revenues   | -292,898 | -108,332 |

|                 |           |          |
|-----------------|-----------|----------|
| 17 TOTALS       | 13780,201 | 5438,255 |
| 18 E.P.S. RATES | 6,279     | 6,632    |

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## A. OPERATING COST ALLOCATIONS

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|    |   |             |             |         |           |                 |
|----|---|-------------|-------------|---------|-----------|-----------------|
| 19 | SUBSIDIZABLE PUPILS                                 | K-8         | 9-12        | TOTAL   |           |                 |
|    | APRIL 2008  | 2,187.0     | 1,189.0     | 3,376.0 |           |                 |
|    | OCTOBER 2008  | 2,144.0     | 1,133.0     | 3,277.0 |           |                 |
|    | APRIL 2009  | 2,143.0     | 1,137.0     | 3,280.0 |           |                 |
|    | OCTOBER 2009  | 2,188.0     | 1,102.0     | 3,290.0 |           |                 |
|    | APRIL 2010  | 2,204.0     | 1,093.0     | 3,297.0 |           |                 |
|    | OCTOBER 2010  | 2,180.0     | 1,047.0     | 3,227.0 |           |                 |
| 21 | BASIC COUNTS  | AVG. CAL.   | DECLINING   | X       | SAU       |                 |
|    |   | YEAR PUPILS | ENROLL. ADJ | X       | EPS RATES |                 |
|    | K-8 PUPILS  | 2,192.0 +   | 0.00        | X       | 6,279.00  | = 13,763,568.00 |
|    | 9-12 PUPILS   | 1,070.0 +   | 46.83       | X       | 6,632.00  | = 7,406,816.56  |
|    | ADULT EDUC. COURSES AT .1                           | 2.4         |             | X       | 6,632.00  | = 15,916.80     |
|    | K-8 EQUIV. INSTR. PUPILS                            | 1.125       |             | X       | 6,279.00  | = 7,063.88      |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 1.500       |             | X       | 6,632.00  | = 9,948.00      |
|    | WEIGHTED COUNTS                                     | PUPILS      | WEIGHTS     | X       |           |                 |
|    | K-8 DISADVANTAGED @ .3812                           | 835.6       | X .15       | X       | 6,279.00  | = 787,009.86    |
|    | 9-12 DISADVANTAGED @ .3812                          | 407.9       | X .15       | X       | 6,632.00  | = 405,778.92    |
|    | K-8 LIMITED ENGLISH PROF.                           | 11.0        | X .700      | X       | 6,279.00  | = 48,348.30     |
|    | 9-12 LIMITED ENGLISH PROF.                          | 3.0         | X .700      | X       | 6,632.00  | = 13,927.20     |
|    | TARGETED FUNDS                                      | PUPILS      | WEIGHTS     | X       |           |                 |
|    | K-8 STUDENT ASSESSMENT                              | 2,192.0     |             | X       | 43.00     | = 94,256.00     |
|    | 9-12 STUDENT ASSESSMENT                             | 1,070.0     |             | X       | 43.00     | = 46,010.00     |
|    | K-8 TECHNOLOGY RESOURCES                            | 2,192.0     |             | X       | 97.00     | = 212,624.00    |
|    | 9-12 TECHNOLOGY RESOURCES                           | 1,070.0     |             | X       | 293.00    | = 313,510.00    |
|    | K-2 PUPILS  | 763.5       | X .10       | X       | 6,279.00  | = 479,401.65    |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |             |             |         |           |                 |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |             |             |         |           | = 0.00          |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |             |             |         |           | = 0.00          |
|    | OPERATING ALLOCATION                                |             |             |         |           | 23,604,179.17   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |             |             |         |           | 22,896,053.79   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |             |             |         |           | 22,896,053.79   |

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B. OTHER SUBSIDIZABLE COSTS

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|    |  |            |   |         |   |               |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2009-10                                     | 105,882.05 | X | 101.60% | = | 107,576.16    |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |            |   |         |   | 3,067,302.13  |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10                                  | 500,547.50 | X | 101.60% | = | 508,556.26    |
| 35 | TRANSPORTATION - EPS ALLOCATION  |            |   |         |   | 1,860,897.85  |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2010-11                                     |            |   |         |   | 184,177.16    |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |            |   |         |   | 5,728,509.56  |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |            |   |         |   | 28,624,563.35 |

C. DEBT SERVICE ALLOCATIONS

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| 41  | DEBT SERVICE                                      | NAME OF PROJECT         | PRINCIPAL  | INTEREST   |               |
|-----|---|-------------------------|------------|------------|---------------|
|     | MSAD 47   |                         |            |            |               |
|     | 11/01/11  | MESSALONSKEE MIDDLE SCH | 594,949.03 | 141,766.20 | 736,715.23    |
|     | 05/01/12  | MESSALONSKEE MIDDLE SCH | 0.00       | 152,024.53 | 152,024.53    |
| 42  | TOTAL PRINCIPAL & INTEREST                        |                         | 594,949.03 | 293,790.73 | 888,739.76    |
| 43  | APPROVED LEASES FOR 2010-11 - RSU 18              |                         |            |            | 0.00          |
| 43A | APPROVED LEASE PURCHASES FOR 2010-11 - RSU 18     |                         |            |            | 0.00          |
| 43A | APPROVED LEASE PURCHASES FOR 2010-11 - S.A.D. 47  |                         |            |            | 125,128.00    |
| 44  | INSURED VALUE FACTOR FOR 2009-10 - RSU 18         |                         |            |            | 0.00          |
| 44  | INSURED VALUE FACTOR FOR 2009-10 - CHINA          |                         |            |            | 101,318.59    |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                         |            |            | 1,115,186.35  |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                         |            |            | 29,739,749.70 |

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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   |
| BELGRADE   | 536.0                    | 16.56% | 4,740,227.69            | 217,416.73            |   | 4,957,644.42         |
| CHINA  | 738.0                    | 22.80% | 6,526,400.44            | 101,318.59            |   | 6,627,719.03         |
| OAKLAND  | 1,067.0                  | 32.96% | 9,434,656.08            | 432,805.32            |   | 9,867,461.40         |
| ROME   | 140.0                    | 4.32%  | 1,236,581.14            | 56,787.95             |   | 1,293,369.09         |
| SIDNEY   | 756.5                    | 23.36% | 6,686,698.00            | 306,857.76            |   | 6,993,555.76         |
| <b>TOTAL</b>   | <b>3,237.5</b>           |        |                         |                       |   | <b>29,739,749.70</b> |

|              | 2010 STATE<br>VALUATION | X | MILL<br>EXPECTATION | = | TOWN<br>CONTRIBUTION | OR | TOWN<br>ALLOCATION   |                      |                |              |
|--------------|-------------------------|---|---------------------|---|----------------------|----|----------------------|----------------------|----------------|--------------|
| BELGRADE     | 616,100,000             |   | 7.470               |   | 4,602,267.00         |    | 4,957,644.42         | 4,602,267.00         | 30.00%         | 7.47M        |
| CHINA        | 408,000,000             |   | 7.470               |   | 3,047,760.00         |    | 6,627,719.03         | 3,047,760.00         | 19.87%         | 7.47M        |
| OAKLAND      | 479,450,000             |   | 7.470               |   | 3,581,491.50         |    | 9,867,461.40         | 3,581,491.50         | 23.35%         | 7.47M        |
| ROME         | 317,600,000             |   | 7.470               |   | 2,372,472.00         |    | 1,293,369.09         | 1,293,369.09         | 8.43%          | 4.07M        |
| SIDNEY       | 376,750,000             |   | 7.470               |   | 2,814,322.50         |    | 6,993,555.76         | 2,814,322.50         | 18.35%         | 7.47M        |
| <b>TOTAL</b> | <b>2,197,900,000</b>    |   |                     |   | <b>16,418,313.00</b> |    | <b>29,739,749.70</b> | <b>15,339,210.09</b> | <b>100.00%</b> | <b>6.98M</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                              | 29,739,749.70          | 15,339,210.09         | 14,400,539.61          |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           | 29,739,749.70          | 15,339,210.09         | 14,400,539.61          |
| 51 PLUS AUDIT ADJUSTMENTS   |                        |                       | 0.00                   |
| 52 LESS AUDIT ADJUSTMENTS   |                        |                       | 11,701.38              |
| 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                   |
| 59E LESS MAINECARE SEED   |                        |                       | 49,479.98              |
| 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                            |                        |                       | 14,339,358.25          |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          | LOCAL SHARE % = 51.58% |                       | STATE SHARE % = 48.42% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 51.78% |                       | STATE SHARE % = 48.22% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 30,447,875.08          |                       |                        |

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

| MONTH     | SUBSIDY       | PAID TO DATE  | DEBT SERVICE | PAID TO DATE |
|-----------|---------------|---------------|--------------|--------------|
| July      | 1,120,884.87  | 1,125,904.40  | 0.00         | 0.00         |
| August    | 1,120,884.87  | 1,125,904.40  | 0.00         | 0.00         |
| September | 1,120,884.87  | 1,125,904.41  | 0.00         | 0.00         |
| October   | 1,120,884.87  | 1,125,904.41  | 0.00         | 0.00         |
| November  | 1,120,884.87  | 1,125,904.41  | 736,715.23   | 736,715.23   |
| December  | 1,120,884.87  | 1,124,368.06  | 0.00         | 0.00         |
| Janurary  | 1,120,884.87  | 1,124,368.06  | 0.00         | 0.00         |
| February  | 1,120,884.87  | 1,124,368.06  | 0.00         | 0.00         |
| March     | 1,120,884.87  | 1,124,368.06  | 0.00         | 0.00         |
| April     | 1,120,884.87  | 1,124,368.06  | 0.00         | 0.00         |
| May       | 1,120,884.87  | 1,124,368.07  | 152,024.53   | 152,024.53   |
| June      | 1,120,884.92  | 1,074,888.09  | 0.00         | 0.00         |
| Total     | 13,450,618.49 | 13,450,618.49 | 888,739.76   | 888,739.76   |