

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 58 / MSAD 58

2011-12

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	380	194	574	289	863
10 ATTENDING PUPILS (OCTOBER 2010)	375	207	582	254	836
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	377.5	200.5	578.0 (68%)	271.5 (32%)	849.5

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	22.2 (17:1)	12.5 (16:1)	18.1 (15:1)	=	52.8 /	63.2 =	=	.84 X	3190,965 =	=	1822,679	857,732
B. GUIDANCE	1.1 (350:1)	0.6 (350:1)	1.1 (250:1)	=	2.8 /	1.0 =	=	2.80 X	61,269 =	=	116,656	54,897
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.3 (800:1)	=	1.1 /	0.0 =	=	1.10 X	0 =	=	23,869	11,233
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.3 (800:1)	=	1.1 /	3.3 =	=	.33 X	148,049 =	=	33,222	15,634
E. EDUCATION TECHS	3.8 (100:1)	2.0 (100:1)	1.1 (250:1)	=	6.9 /	1.0 =	=	6.90 X	13,842 =	=	64,947	30,563
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	0.5 (500:1)	=	1.7 /	2.6 =	=	.65 X	49,326 =	=	21,802	10,260
G. CLERICAL	1.9 (200:1)	1.0 (200:1)	1.4 (200:1)	=	4.3 /	7.0 =	=	.61 X	220,710 =	=	91,550	43,083
H. SCHOOL ADMIN.	1.2 (305:1)	0.7 (305:1)	0.9 (315:1)	=	2.8 /	4.4 =	=	.64 X	313,539 =	=	136,452	64,213

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	21,386	10,046
B. Supplies and Equipment	342	473	197,676	128,420
C. Professional Development	58	58	33,524	15,747
D. Instructional Leadership Support	24	24	13,872	6,516
E. Co- and Extra-Curricular Student	34	113	19,652	30,680
F. System Administration/Support	218	218	126,004	59,187
G. Operations & Maintenance	1,002	1,191	579,156	323,357

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	379,321	178,504
B. Education & Library Technicians	36.00%	31,230	14,696
C. Clerical	29.00%	26,550	12,494
D. School Administrators	14.00%	19,103	8,990

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-111,550	-52,493
16 Adjustment for Title I Revenues	-209,508	-98,592

17 TOTALS	3437,591	1725,166
18 E.P.S. RATES	5,947	6,354

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	425.0	234.0	659.0		
	OCTOBER 2008	423.0	226.0	649.0		
	APRIL 2009	435.0	222.0	657.0		
	OCTOBER 2009	423.0	210.0	633.0		
	APRIL 2010	424.0	205.0	629.0		
	OCTOBER 2010	430.0	186.0	616.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	427.0 +	0.00	X	5,947.00	= 2,539,369.00
	9-12 PUPILS	195.5 +	18.33	X	6,354.00	= 1,358,675.82
	ADULT EDUC. COURSES AT .1	0.0		X	6,354.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	1.375		X	5,947.00	= 8,177.13
	9-12 EQUIV. INSTR. PUPILS	2.000		X	6,354.00	= 12,708.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6395	273.1	X .15	X	5,947.00	= 243,618.86
	9-12 DISADVANTAGED @ .6395	125.0	X .15	X	6,354.00	= 119,137.50
	K-8 LIMITED ENGLISH PROF.	6.0	X .700	X	5,947.00	= 24,977.40
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,354.00	= 8,895.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	427.0		X	43.00	= 18,361.00
	9-12 STUDENT ASSESSMENT	195.5		X	43.00	= 8,406.50
	K-8 TECHNOLOGY RESOURCES	427.0		X	97.00	= 41,419.00
	9-12 TECHNOLOGY RESOURCES	195.5		X	293.00	= 57,281.50
	K-2 PUPILS	129.5	X .10	X	5,947.00	= 77,013.65
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 83,488.62
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,601,529.58
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,463,483.69
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,463,483.69

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	48,586.44	X	101.60%	=	49,363.82
32	SPECIAL EDUCATION - EPS ALLOCATION					560,911.97
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					433,672.28
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					144,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,187,948.07
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,651,431.76

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST	
	SAD 58 STRONG				
	11/01/11 ELEM ADDN	149,656.15		26,111.63	175,767.78
	05/01/12 ELEM ADDN	0.00		22,003.18	22,003.18
42	TOTAL PRINCIPAL & INTEREST	149,656.15		48,114.81	197,770.96
43	APPROVED LEASES FOR 2010-11 - RSU 58 / MSAD 58				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 58 / MSAD 58				26,872.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 58 / MSAD 58				0.00
47	TOTAL DEBT SERVICE ALLOCATION				224,642.96
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,876,074.72

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
AVON	57.5	9.37%	550,588.20	0.00	550,588.20
EUSTIS	67.0	10.92%	641,667.36	0.00	641,667.36
KINGFIELD	140.5	22.90%	1,345,621.11	0.00	1,345,621.11
PHILLIPS	156.0	25.43%	1,494,285.80	0.00	1,494,285.80
STRONG	192.5	31.38%	1,843,912.25	0.00	1,843,912.25
TOTAL	613.5				5,876,074.72

	2010 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
AVON	37,200,000	7.500	279,000.00	550,588.20	279,000.00	9.01%	7.50M
EUSTIS	166,300,000	7.500	1,247,250.00	641,667.36	641,667.36	20.73%	3.86M
KINGFIELD	132,800,000	7.500	996,000.00	1,345,621.11	996,000.00	32.17%	7.50M
PHILLIPS	78,800,000	7.500	591,000.00	1,494,285.80	591,000.00	19.09%	7.50M
STRONG	78,450,000	7.500	588,375.00	1,843,912.25	588,375.00	19.00%	7.50M
TOTAL	493,550,000		3,701,625.00	5,876,074.72	3,096,042.36	100.00%	6.27M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION					61,920.85		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.					78,749.23		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT					3,236,712.44	104.54%	6.56M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,876,074.72	3,236,712.44	2,639,362.28
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,876,074.72	3,236,712.44	2,639,362.28
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			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			0.00
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			2,639,362.28
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 55.08%	STATE SHARE % = 44.92%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 55.08%	STATE SHARE % = 44.92%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,014,120.61		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
AVON	550,588.20	291,627.79	9.01%	0.00
EUSTIS	641,667.36	670,970.49	20.73%	0.00
KINGFIELD	1,345,621.11	1,041,250.39	32.17%	0.00
PHILLIPS	1,494,285.80	617,888.40	19.09%	0.00
STRONG	1,843,912.25	614,975.36	19.00%	0.00
TOTAL	5,876,074.72	3,236,712.44	100.00%	0.00

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	203,465.94	203,465.94	0.00	0.00
August	203,465.94	203,465.94	0.00	0.00
September	203,465.94	203,465.94	0.00	0.00
October	203,465.94	203,465.94	0.00	0.00
November	203,465.94	203,465.94	175,767.78	175,767.78
December	203,465.94	203,465.94	0.00	0.00
Janurary	203,465.94	203,465.94	0.00	0.00
February	203,465.94	203,465.94	0.00	0.00
March	203,465.94	203,465.95	0.00	0.00
April	203,465.94	203,465.95	0.00	0.00
May	203,465.94	203,465.95	22,003.18	22,003.18
June	203,465.98	203,465.95	0.00	0.00
Total	2,441,591.32	2,441,591.32	197,770.96	197,770.96