

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 70 / MSAD 70

2011-12

570 - 848

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|-------|--------------|--------------|-------|
| 9 ATTENDING PUPILS (APRIL 2010) | 236 | 111 | 347 | 163 | 510 |
| 10 ATTENDING PUPILS (OCTOBER 2010) | 242 | 117 | 359 | 152 | 511 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010 | 239.0 | 114.0 | 353.0 (69%) | 157.5 (31%) | 510.5 |

| 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 | 14.1 (17:1) | 7.1 (16:1) | 10.5 (15:1) | = | 31.7 / | 36.8 = | = | .86 X | 1828,366 = | = | 1084,953 | 487,442 |
| B. GUIDANCE | 0.7 (350:1) | 0.3 (350:1) | 0.6 (250:1) | = | 1.6 / | 2.0 = | = | .80 X | 105,944 = | = | 58,481 | 26,274 |
| C. LIBRARIANS | 0.3 (800:1) | 0.1 (800:1) | 0.2 (800:1) | = | 0.6 / | 1.0 = | = | .60 X | 60,631 = | = | 25,102 | 11,277 |
| D. HEALTH | 0.3 (800:1) | 0.1 (800:1) | 0.2 (800:1) | = | 0.6 / | 1.0 = | = | .60 X | 51,134 = | = | 21,169 | 9,511 |
| E. EDUCATION TECHS | 2.4 (100:1) | 1.1 (100:1) | 0.6 (250:1) | = | 4.1 / | 5.3 = | = | .77 X | 95,915 = | = | 50,960 | 22,895 |
| F. LIBRARY TECHS | 0.5 (500:1) | 0.2 (500:1) | 0.3 (500:1) | = | 1.0 / | 1.0 = | = | 1.00 X | 19,504 = | = | 13,458 | 6,046 |
| G. CLERICAL | 1.2 (200:1) | 0.6 (200:1) | 0.8 (200:1) | = | 2.6 / | 4.0 = | = | .65 X | 128,622 = | = | 57,687 | 25,917 |
| H. SCHOOL ADMIN. | 0.8 (305:1) | 0.4 (305:1) | 0.5 (315:1) | = | 1.7 / | 2.8 = | = | .61 X | 202,722 = | = | 85,325 | 38,335 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 37 | 37 | 13,061 | 5,828 |
| B. Supplies and Equipment | 342 | 473 | 120,726 | 74,498 |
| C. Professional Development | 58 | 58 | 20,474 | 9,135 |
| D. Instructional Leadership Support | 24 | 24 | 8,472 | 3,780 |
| E. Co- and Extra-Curricular Student | 34 | 113 | 12,002 | 17,798 |
| F. System Administration/Support | 218 | 218 | 76,954 | 34,335 |
| G. Operations & Maintenance | 1,002 | 1,191 | 353,706 | 187,583 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 226,044 | 101,556 |
| B. Education & Library Technicians | 36.00% | 23,190 | 10,419 |
| C. Clerical | 29.00% | 16,729 | 7,516 |
| D. School Administrators | 14.00% | 11,946 | 5,367 |

| | | |
|--|----------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88) | -202,572 | -91,005 |
| 16 Adjustment for Title I Revenues | -132,393 | -59,481 |

| | | |
|-----------------|----------|---------|
| 17 TOTALS | 1945,472 | 935,024 |
| 18 E.P.S. RATES | 5,511 | 5,937 |

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|-------------|-------------|-------|-----------|----------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2008 | 359.0 | 202.0 | 561.0 | | |
| | OCTOBER 2008 | 344.0 | 176.0 | 520.0 | | |
| | APRIL 2009 | 353.0 | 170.0 | 523.0 | | |
| | OCTOBER 2009 | 341.0 | 160.0 | 501.0 | | |
| | APRIL 2010 | 334.0 | 157.0 | 491.0 | | |
| | OCTOBER 2010 | 349.0 | 152.0 | 501.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 341.5 + | 5.16 | X | 5,511.00 | = 1,910,443.26 |
| | 9-12 PUPILS | 154.5 + | 15.00 | X | 5,937.00 | = 1,006,321.50 |
| | ADULT EDUC. COURSES AT .1 | 1.3 | | X | 5,937.00 | = 7,718.10 |
| | K-8 EQUIV. INSTR. PUPILS | 0.250 | | X | 5,511.00 | = 1,377.75 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.250 | | X | 5,937.00 | = 1,484.25 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .6848 | 233.9 | X .15 | X | 5,511.00 | = 193,353.44 |
| | 9-12 DISADVANTAGED @ .6848 | 105.8 | X .15 | X | 5,937.00 | = 94,220.19 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,511.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,937.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 341.5 | | X | 43.00 | = 14,684.50 |
| | 9-12 STUDENT ASSESSMENT | 154.5 | | X | 43.00 | = 6,643.50 |
| | K-8 TECHNOLOGY RESOURCES | 341.5 | | X | 97.00 | = 33,125.50 |
| | 9-12 TECHNOLOGY RESOURCES | 154.5 | | X | 293.00 | = 45,268.50 |
| | K-2 PUPILS | 131.5 | X .10 | X | 5,511.00 | = 72,469.65 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 3,387,110.14 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 3,285,496.83 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 3,285,496.83 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2009-10 | 55,312.53 | X | 101.60% | = | 56,197.53 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 907,147.02 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10 | 209,755.28 | X | 101.60% | = | 213,111.36 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 332,935.79 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2010-11 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 1,509,391.70 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 4,794,888.53 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|-----------------|-----------|----------|--------------|
| 42 | TOTAL PRINCIPAL & INTEREST | | 0.00 | 0.00 | 0.00 |
| 43 | APPROVED LEASES FOR 2010-11 - RSU 70 / MSAD 70 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2010-11 - RSU 70 / MSAD 70 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2009-10 - RSU 70 / MSAD 70 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 4,794,888.53 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|--|--------------------------|--------|-------------------------|---|
| | | | | |
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + DEBT ALLOCATION = TOWN ALLOCATION |
| AMITY | 27.5 | 5.89% | 282,418.93 | 0.00 = 282,418.93 |
| CARY PLT. | 21.0 | 4.50% | 215,769.98 | 0.00 = 215,769.98 |
| HAYNESVILLE | 15.0 | 3.22% | 154,395.41 | 0.00 = 154,395.41 |
| HODGDON | 176.5 | 37.83% | 1,813,906.33 | 0.00 = 1,813,906.33 |
| LINNEUS | 148.0 | 31.73% | 1,521,418.13 | 0.00 = 1,521,418.13 |
| LUDLOW | 48.0 | 10.29% | 493,394.03 | 0.00 = 493,394.03 |
| NEW LIMERICK | 30.5 | 6.54% | 313,585.71 | 0.00 = 313,585.71 |
| TOTAL | 466.5 | | | 4,794,888.52 |

| | 2010 STATE VALUATION X | MILL EXPECTATION = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | | |
|--------------|---------------------------|-----------------------|----------------------|----|---------------------|---------------------|----------------|--------------|
| AMITY | 12,950,000 | 7.470 | 96,736.50 | | 282,418.93 | 96,736.50 | 6.02% | 7.47M |
| CARY PLT. | 11,800,000 | 7.470 | 88,146.00 | | 215,769.98 | 88,146.00 | 5.49% | 7.47M |
| HAYNESVILLE | 9,300,000 | 7.470 | 69,471.00 | | 154,395.41 | 69,471.00 | 4.32% | 7.47M |
| HODGDON | 55,550,000 | 7.470 | 414,958.50 | | 1,813,906.33 | 414,958.50 | 25.82% | 7.47M |
| LINNEUS | 61,600,000 | 7.470 | 460,152.00 | | 1,521,418.13 | 460,152.00 | 28.63% | 7.47M |
| LUDLOW | 21,950,000 | 7.470 | 163,966.50 | | 493,394.03 | 163,966.50 | 10.20% | 7.47M |
| NEW LIMERICK | 190,050,000 | 7.470 | 1,419,673.50 | | 313,585.71 | 313,585.71 | 19.52% | 1.65M |
| TOTAL | 363,200,000 | | 2,713,104.00 | | 4,794,888.52 | 1,607,016.21 | 100.00% | 4.42M |

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------------|-----------------------|------------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 4,794,888.53 | 1,607,016.21 | 3,187,872.32 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 4,794,888.53 | 1,607,016.21 | 3,187,872.32 |
| 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 | | | 3,187,872.32 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 33.52% | | STATE SHARE % = 66.48% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 33.52% | | STATE SHARE % = 66.48% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 4,896,501.84 | | |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July | 265,656.02 | 265,656.02 | 0.00 | 0.00 |
| August | 265,656.02 | 265,656.02 | 0.00 | 0.00 |
| September | 265,656.02 | 265,656.02 | 0.00 | 0.00 |
| October | 265,656.02 | 265,656.02 | 0.00 | 0.00 |
| November | 265,656.02 | 265,656.03 | 0.00 | 0.00 |
| December | 265,656.02 | 265,656.03 | 0.00 | 0.00 |
| Janurary | 265,656.02 | 265,656.03 | 0.00 | 0.00 |
| February | 265,656.02 | 265,656.03 | 0.00 | 0.00 |
| March | 265,656.02 | 265,656.03 | 0.00 | 0.00 |
| April | 265,656.02 | 265,656.03 | 0.00 | 0.00 |
| May | 265,656.02 | 265,656.03 | 0.00 | 0.00 |
| June | 265,656.10 | 265,656.03 | 0.00 | 0.00 |
| Total | 3,187,872.32 | 3,187,872.32 | 0.00 | 0.00 |