

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 12 SVRSU

2012-13

812 - 812

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	826	445	1,271	189	1,460
10 ATTENDING PUPILS (OCTOBER 2011)	813	436	1,249	212	1,461
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	819.5	440.5	1,260.0 ( 86%)	200.5 ( 14%)	1,460.5

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	48.2 (17:1)	27.5 (16:1)	13.4 (15:1)	=	89.1 /	117.6 =		.76 X	6090,908 =		3981,017	648,073
B. GUIDANCE	2.3 (350:1)	1.3 (350:1)	0.8 (250:1)	=	4.4 /	7.9 =		.56 X	435,795 =		209,879	34,166
C. LIBRARIANS	1.0 (800:1)	0.6 (800:1)	0.3 (800:1)	=	1.9 /	1.0 =		1.90 X	61,298 =		100,161	16,305
D. HEALTH	1.0 (800:1)	0.6 (800:1)	0.3 (800:1)	=	1.9 /	3.7 =		.51 X	174,991 =		76,751	12,494
E. EDUCATION TECHS	8.2 (100:1)	4.4 (100:1)	0.8 (250:1)	=	13.4 /	13.0 =		1.03 X	249,978 =		221,430	36,047
F. LIBRARY TECHS	1.6 (500:1)	0.9 (500:1)	0.4 (500:1)	=	2.9 /	4.7 =		.62 X	92,422 =		49,280	8,022
G. CLERICAL	4.1 (200:1)	2.2 (200:1)	1.0 (200:1)	=	7.3 /	14.6 =		.50 X	465,961 =		200,364	32,617
H. SCHOOL ADMIN.	2.7 (305:1)	1.4 (305:1)	0.6 (315:1)	=	4.7 /	7.0 =		.67 X	531,739 =		306,388	49,877

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	46,620	7,419
B. Supplies and Equipment	346	478	435,960	95,839
C. Professional Development	59	59	74,340	11,830
D. Instructional Leadership Support	24	24	30,240	4,812
E. Co- and Extra-Curricular Student	34	114	42,840	22,857
F. System Administration/Support	220	220	277,200	44,110
G. Operations & Maintenance	1,013	1,204	1276,380	241,402

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	829,884	135,097
B. Education & Library Technicians	36.00%	97,456	15,865
C. Clerical	29.00%	58,106	9,459
D. School Administrators	14.00%	42,894	6,983

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-103,837	-16,900
16 Adjustment for Title I Revenues	-524,853	-85,441

17 TOTALS	7728,498	1330,932
18 E.P.S. RATES	6,134	6,638

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812 - 812

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,337.0	715.0	2,052.0		
	OCTOBER 2009	1,352.0	714.0	2,066.0		
	APRIL 2010	1,346.0	692.0	2,038.0		
	OCTOBER 2010	1,313.0	663.0	1,976.0		
	APRIL 2011	1,316.0	626.0	1,942.0		
	OCTOBER 2011	1,285.0	630.0	1,915.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,300.5 +	24.33	X	6,134.00	= 8,126,507.22
	9-12 PUPILS	628.0 +	45.33	X	6,638.00	= 4,469,564.54
	ADULT EDUC. COURSES AT .1	35.9		X	6,638.00	= 238,304.20
	K-8 EQUIV. INSTR. PUPILS	1.875		X	6,134.00	= 11,501.25
	9-12 EQUIV. INSTR. PUPILS	0.625		X	6,638.00	= 4,148.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4568	594.1	X .15	X	6,134.00	= 546,631.41
	9-12 DISADVANTAGED @ .4568	286.9	X .15	X	6,638.00	= 285,666.33
	K-8 LIMITED ENGLISH PROF.	7.0	X .700	X	6,134.00	= 30,056.60
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,638.00	= 4,646.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,300.5		X	43.00	= 55,921.50
	9-12 STUDENT ASSESSMENT	628.0		X	43.00	= 27,004.00
	K-8 TECHNOLOGY RESOURCES	1,300.5		X	98.00	= 127,449.00
	9-12 TECHNOLOGY RESOURCES	628.0		X	296.00	= 185,888.00
	K-2 PUPILS	425.0	X .10	X	6,134.00	= 260,695.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,373,984.40
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,942,764.86
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,942,764.86

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RSU 12 SVRSU

2012-13

812 - 812

## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	63,121.91	X	101.10%	=	63,816.25
32	SPECIAL EDUCATION - EPS ALLOCATION					2,924,335.56
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	325,542.98	X	101.10%	=	329,123.95
35	TRANSPORTATION - EPS ALLOCATION					1,508,099.62
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					106,843.41
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,932,218.79
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,874,983.65

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	RSU 12				
		11/01/12 NEW CHELSEA ELEM SCHOOL	708,279.95	282,593.08	990,873.03
		05/01/13 NEW CHELSEA ELEM SCHOOL	0.00	262,672.70	262,672.70
	WINDSOR				
		11/01/12 ADDN/RENV TO ELEM SCHOOL	379,217.00	93,497.14	472,714.14
		05/01/13 ADDN/RENV TO ELEM SCHOOL	0.00	100,048.94	100,048.94
42	TOTAL PRINCIPAL & INTEREST		1,087,496.95	738,811.86	1,826,308.81
43	APPROVED LEASES FOR 2011-12 - RSU 12 SVRSU				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 12 SVRSU				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 12 SVRSU				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - CHELSEA				7,457.26
44	INSURED VALUE FACTOR FOR 2010-11 - PALERMO				28,746.91
44	INSURED VALUE FACTOR FOR 2010-11 - SOMERVILLE				5,633.38
44	INSURED VALUE FACTOR FOR 2010-11 - WESTPORT ISLAND				430.08
44	INSURED VALUE FACTOR FOR 2010-11 - WHITEFIELD				32,817.24
44	INSURED VALUE FACTOR FOR 2010-11 - WINDSOR				45,893.25
47	TOTAL DEBT SERVICE ALLOCATION				1,947,286.93
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				20,822,270.58

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 12 SVRSU

2012-13

812 - 812

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	=	TOWN ALLOCATION
ALNA	96.0 5.00%	943,749.18	0.00	=	943,749.18
CHELSEA	349.0 18.17%	3,429,584.53	1,261,002.99	=	4,690,587.52
PALERMO	203.0 10.57%	1,995,085.77	28,746.91	=	2,023,832.68
SOMERVILLE	55.5 2.89%	545,487.03	5,633.38	=	551,120.41
WESTPORT ISLAND	72.0 3.75%	707,811.89	430.08	=	708,241.97
WHITEFIELD	318.0 16.56%	3,125,697.29	32,817.24	=	3,158,514.53
WINDSOR	377.5 19.66%	3,710,821.79	618,656.33	=	4,329,478.12
WISCASSET	449.5 23.40%	4,416,746.17	0.00	=	4,416,746.17
<b>TOTAL</b>	<b>1,920.5</b>				<b>20,822,270.58</b>

	2011 STATE VALUATION	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ALNA	81,200,000	7.800	=	633,360.00		943,749.18	633,360.00	5.91%	7.80M
CHELSEA	144,000,000	7.800	=	1,123,200.00		4,690,587.52	1,123,200.00	10.47%	7.80M
PALERMO	177,200,000	7.800	=	1,382,160.00		2,023,832.68	1,382,160.00	12.89%	7.80M
SOMERVILLE	53,950,000	7.800	=	420,810.00		551,120.41	420,810.00	3.92%	7.80M
WESTPORT ISLAND	234,800,000	7.800	=	1,831,440.00		708,241.97	708,241.97	6.60%	3.02M
WHITEFIELD	187,450,000	7.800	=	1,462,110.00		3,158,514.53	1,462,110.00	13.63%	7.80M
WINDSOR	179,200,000	7.800	=	1,397,760.00		4,329,478.12	1,397,760.00	13.03%	7.80M
WISCASSET	461,050,000	7.800	=	3,596,190.00		4,416,746.17	3,596,190.00	33.55%	7.80M
<b>TOTAL</b>	<b>1,518,850,000</b>			<b>11,847,030.00</b>		<b>20,822,270.58</b>	<b>10,723,831.97</b>	<b>100.00%</b>	<b>7.06M</b>

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D E P A R T M E N T O F E D U C A T I O N  
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RSU 12 SVRSU 2012-13 812 - 812

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,822,270.58	10,723,831.97	10,098,438.61
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		32,899.00-	32,899.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,822,270.58	10,690,932.97	10,131,337.61
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			27,724.42
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
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED - PRIVATE			126,860.71
59E LESS MAINECARE SEED - PUBLIC			1,693.85
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			9,975,058.63
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 51.50%	STATE SHARE % = 48.50%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 52.09%	STATE SHARE % = 47.91%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	21,253,490.12		

***** WARRANT ARTICLE *****					
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ALNA		943,749.18	633,360.00	5.92%	7.80
CHELSEA		4,690,587.52	1,123,200.00	10.51%	7.80
PALERMO		2,023,832.68	1,382,160.00	12.93%	7.80
SOMERVILLE		551,120.41	420,810.00	3.94%	7.80
WESTPORT ISLAND	32,899.00	708,241.97	675,342.97	6.32%	2.88
WHITEFIELD		3,158,514.53	1,462,110.00	13.68%	7.80
WINDSOR		4,329,478.12	1,397,760.00	13.07%	7.80
WISCASSET		4,416,746.17	3,596,190.00	33.63%	7.80
TOTAL	32,899.00	20,822,270.58	10,690,932.97	100.00%	7.04