

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 10, WFSB

2010-11

810 - 810

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2009)	1,243	667	1,910	1,052	2,962
10	ATTENDING PUPILS (OCTOBER 2009)	1,252	675	1,927	1,021	2,948
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,247.5	671.0	1,918.5 ( 65%)	1,036.5 ( 35%)	2,955.0

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	73.4 (17:1)	41.9 (16:1)	69.1 (15:1)	=	184.4	224.8	=	.82 X	10553,466	=	5624,997	3028,845
B.	GUIDANCE	3.6 (350:1)	1.9 (350:1)	4.1 (250:1)	=	9.6	13.7	=	.70 X	663,523	=	301,903	162,563
C.	LIBRARIANS	1.6 (800:1)	0.8 (800:1)	1.3 (800:1)	=	3.7	5.7	=	.65 X	303,841	=	128,373	69,124
D.	HEALTH	1.6 (800:1)	0.8 (800:1)	1.3 (800:1)	=	3.7	5.9	=	.63 X	301,452	=	123,445	66,470
E.	EDUCATION TECHS	12.5 (100:1)	6.7 (100:1)	4.1 (250:1)	=	23.3	27.9	=	.84 X	498,678	=	272,279	146,611
F.	LIBRARY TECHS	2.5 (500:1)	1.3 (500:1)	2.1 (500:1)	=	5.9	9.9	=	.60 X	182,334	=	71,110	38,290
G.	CLERICAL	6.2 (200:1)	3.4 (200:1)	5.2 (200:1)	=	14.8	16.7	=	.89 X	510,306	=	295,212	158,960
H.	SCHOOL ADMIN.	4.1 (305:1)	2.2 (305:1)	3.3 (315:1)	=	9.6	12.0	=	.80 X	902,260	=	469,175	252,633

13	Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A.	Substitute Teachers -1/2 Day	36	36	69,066	37,314
B.	Supplies and Equipment	337	466	646,535	483,009
C.	Professional Development	57	57	109,355	59,081
D.	Instructional Leadership Support	24	24	46,044	24,876
E.	Co- and Extra-Curricular Student	33	111	63,311	115,052
F.	System Administration/Support	215	215	412,478	222,848
G.	Operations & Maintenance	986	1,172	1891,641	1214,778

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1173,956	632,130
B.	Education & Library Technicians	36.00%	123,620	66,564
C.	Clerical	29.00%	85,611	46,098
D.	School Administrators	14.00%	65,685	35,369

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-616,310	-331,867
16	Adjustment for Title I Revenues	-660,798	-355,814

17	TOTALS	10696,687	6172,932
18	E.P.S. RATES	5,576	5,956

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2010-11

810 - 810

## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	2,001.0	1,192.0	3,193.0		
	OCTOBER 2007	1,986.0	1,127.0	3,113.0		
	APRIL 2008	1,992.0	1,093.0	3,085.0		
	OCTOBER 2008	1,917.0	1,058.0	2,975.0		
	APRIL 2009	1,913.0	1,060.0	2,973.0		
	OCTOBER 2009	1,922.0	1,027.0	2,949.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,917.5 +	37.66	X	5,576.00	= 10,901,972.16
	9-12 PUPILS	1,043.5 +	49.33	X	5,956.00	= 6,508,895.48
	ADULT EDUC. COURSES AT .1	32.6		X	5,956.00	= 194,165.60
	K-8 EQUIV. INSTR. PUPILS	0.375		X	5,576.00	= 2,091.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	5,956.00	= 2,978.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6093	1,168.3	X .15	X	5,576.00	= 977,166.12
	9-12 DISADVANTAGED @ .6093	635.8	X .15	X	5,956.00	= 568,023.72
	K-8 LIMITED ENGLISH PROF.	10.0	X .500	X	5,576.00	= 27,880.00
	9-12 LIMITED ENGLISH PROF.	7.0	X .500	X	5,956.00	= 20,846.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,917.5		X	42.00	= 80,535.00
	9-12 STUDENT ASSESSMENT	1,043.5		X	42.00	= 43,827.00
	K-8 TECHNOLOGY RESOURCES	1,917.5		X	95.00	= 182,162.50
	9-12 TECHNOLOGY RESOURCES	1,043.5		X	288.00	= 300,528.00
	K-2 PUPILS	634.0	X .10	X	5,576.00	= 353,518.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					20,164,588.98
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					19,559,651.31
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,559,651.31

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RSU 10, WFSB

2010-11

810 - 810

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	238,613.67	X	102.50%	=	244,579.01
32	SPECIAL EDUCATION - EPS ALLOCATION					3,546,691.48
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	1,311,856.74	X	102.50%	=	1,344,653.16
35	TRANSPORTATION - EPS ALLOCATION					1,573,818.96
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					218,618.17
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,928,360.78
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					26,488,012.09

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	SAD 21	DIXFIELD				
		11/01/10 ADDN TO DIRIGO HS	214,800.00	37,624.64		252,424.64
		05/01/11 ADDN TO DIRIGO HS	0.00	40,122.33		40,122.33
	SAD #21					
		11/01/10 NEW ELEMENTARY SCHOOL PERU	674,126.00	276,391.72		950,517.72
		05/01/11 NEW ELEMENTARY SCHOOL PERU	0.00	259,538.58		259,538.58
	SAD 39	SUMNER				
		11/01/10 ELEM ADDTN	119,666.66	6,645.69		126,312.35
		05/01/11 ELEM ADDTN	0.00	3,430.24		3,430.24
	SAD 39					
		11/01/10 REGION 11 FACILITY	22,120.00	3,858.63		25,978.63
		11/02/10 REGION 11 FACILITY	22,120.00	4,463.65		26,583.65
		11/03/10 REGION 11 FACILITY	18,348.00	3,674.11		22,022.11
		05/01/11 REGION 11 FACILITY	0.00	3,251.09		3,251.09
		05/02/11 REGION 11 FACILITY	0.00	3,899.31		3,899.31
		05/03/11 REGION 11 FACILITY	0.00	3,677.10		3,677.10
42	TOTAL PRINCIPAL & INTEREST		1,071,180.66	646,577.09		1,717,757.75
43	APPROVED LEASES FOR 2009-10 - RSU 10, WFSB					0.00
43	APPROVED LEASES FOR 2009-10 - S.A.D. 21					23,296.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - RSU 10, WFSB					0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - HANOVER					593.38
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 21					22,021.76
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 43					28,128.92
44	INSURED VALUE FACTOR FOR 2008-09 - RSU 10, WFSB					0.00
47	TOTAL DEBT SERVICE ALLOCATION					1,791,797.81

48 TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)

28,279,809.90

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RSU 10, WFSD

2010-11

810 - 810

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
BUCKFIELD	340.0 11.66%	3,088,502.21	116,857.07	3,205,359.28	
BYRON	23.5 0.81%	214,552.90	492.75	215,045.65	
CANTON	146.0 5.01%	1,327,049.41	244,717.35	1,571,766.76	
CARTHAGE	95.5 3.28%	868,806.80	160,071.96	1,028,878.76	
DIXFIELD	439.5 15.08%	3,994,392.22	736,666.26	4,731,058.48	
HANOVER	24.0 0.82%	217,201.70	593.38	217,795.08	
HARTFORD	153.5 5.27%	1,395,918.24	52,757.53	1,448,675.77	
MEXICO	426.0 14.61%	3,869,898.57	8,932.48	3,878,831.05	
PERU	242.5 8.32%	2,203,802.61	406,465.46	2,610,268.07	
ROXBURY	33.5 1.15%	304,612.14	702.44	305,314.58	
RUMFORD	858.5 29.45%	7,800,719.56	18,001.25	7,818,720.81	
SUMNER	132.5 4.54%	1,202,555.75	45,539.89	1,248,095.64	
<b>TOTAL</b>	<b>2,915.0</b>			<b>28,279,809.93</b>	

	2009 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BUCKFIELD	127,000,000	6.900	876,300.00		3,205,359.28	876,300.00	8.64%	6.90M
BYRON	25,850,000	6.900	178,365.00		215,045.65	178,365.00	1.76%	6.90M
CANTON	58,000,000	6.900	400,200.00		1,571,766.76	400,200.00	3.94%	6.90M
CARTHAGE	26,400,000	6.900	182,160.00		1,028,878.76	182,160.00	1.80%	6.90M
DIXFIELD	124,750,000	6.900	860,775.00		4,731,058.48	860,775.00	8.48%	6.90M
HANOVER	32,500,000	6.900	224,250.00		217,795.08	217,795.08	2.15%	6.70M
HARTFORD	114,700,000	6.900	791,430.00		1,448,675.77	791,430.00	7.80%	6.90M
MEXICO	106,650,000	6.900	735,885.00		3,878,831.05	735,885.00	7.25%	6.90M
PERU	130,750,000	6.900	902,175.00		2,610,268.07	902,175.00	8.89%	6.90M
ROXBURY	50,200,000	6.900	346,380.00		305,314.58	305,314.58	3.01%	6.08M
RUMFORD	613,600,000	6.900	4,233,840.00		7,818,720.81	4,233,840.00	41.73%	6.90M
SUMNER	66,750,000	6.900	460,575.00		1,248,095.64	460,575.00	4.55%	6.90M
<b>TOTAL</b>	<b>1,477,150,000</b>		<b>10,192,335.00</b>		<b>28,279,809.93</b>	<b>10,144,814.66</b>	<b>100.00%</b>	<b>6.87M</b>

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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2010-11

810 - 810

E. TOTALS AND ADJUSTMENTS		TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	28,279,809.90	10,144,814.66	18,134,995.24
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	28,279,809.90	10,144,814.66	18,134,995.24
51	PLUS AUDIT ADJUSTMENTS			0.00
52	LESS AUDIT ADJUSTMENTS			7,098.46
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
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			705,591.70
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			17,422,305.08
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 35.87%	STATE SHARE % = 64.13%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 38.39%	STATE SHARE % = 61.61%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION	28,884,747.57		

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810 - 810

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,308,712.27	1,308,712.27	0.00	0.00
August	1,308,712.27	1,308,712.27	0.00	0.00
September	1,308,712.27	1,308,712.27	0.00	0.00
October	1,308,712.27	1,308,712.28	0.00	0.00
November	1,308,712.27	1,308,712.28	1,403,839.10	1,403,839.10
December	1,308,712.27	1,308,712.28	0.00	0.00
Janurary	1,308,712.27	1,308,712.28	0.00	0.00
February	1,308,712.27	1,308,712.28	0.00	0.00
March	1,308,712.27	1,308,712.28	0.00	0.00
April	1,308,712.27	1,308,712.28	0.00	0.00
May	1,308,712.27	1,308,712.28	313,918.65	313,918.65
June	1,308,712.36	1,308,712.28	0.00	0.00
Total	15,704,547.33	15,704,547.33	1,717,757.75	1,717,757.75