

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 12 SVRSU

2011-12

812 - 812

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	824	473	1,297	214	1,511
10 ATTENDING PUPILS (OCTOBER 2010)	821	447	1,268	200	1,468
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	822.5	460.0	1,282.5 (86%)	207.0 (14%)	1,489.5

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	48.4 (17:1)	28.8 (16:1)	13.8 (15:1)	=	91.0 /	121.4 =		.75 X	6170,048 =		3979,681	647,855
B. GUIDANCE	2.4 (350:1)	1.3 (350:1)	0.8 (250:1)	=	4.5 /	5.8 =		.78 X	336,214 =		225,532	36,715
C. LIBRARIANS	1.0 (800:1)	0.6 (800:1)	0.3 (800:1)	=	1.9 /	1.0 =		1.90 X	60,631 =		99,071	16,128
D. HEALTH	1.0 (800:1)	0.6 (800:1)	0.3 (800:1)	=	1.9 /	3.6 =		.53 X	161,990 =		73,835	12,020
E. EDUCATION TECHS	8.2 (100:1)	4.6 (100:1)	0.8 (250:1)	=	13.6 /	10.7 =		1.27 X	197,335 =		215,529	35,086
F. LIBRARY TECHS	1.6 (500:1)	0.9 (500:1)	0.4 (500:1)	=	2.9 /	5.8 =		.50 X	114,807 =		49,367	8,037
G. CLERICAL	4.1 (200:1)	2.3 (200:1)	1.0 (200:1)	=	7.4 /	14.4 =		.51 X	455,008 =		199,566	32,488
H. SCHOOL ADMIN.	2.7 (305:1)	1.5 (305:1)	0.7 (315:1)	=	4.9 /	8.0 =		.61 X	586,907 =		307,891	50,122

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	47,453	7,659
B. Supplies and Equipment	342	473	438,615	97,911
C. Professional Development	58	58	74,385	12,006
D. Instructional Leadership Support	24	24	30,780	4,968
E. Co- and Extra-Curricular Student	34	113	43,605	23,391
F. System Administration/Support	218	218	279,585	45,126
G. Operations & Maintenance	1,002	1,191	1285,065	246,537

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	831,843	135,416
B. Education & Library Technicians	36.00%	95,363	15,524
C. Clerical	29.00%	57,874	9,422
D. School Administrators	14.00%	43,105	7,017

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-124,522	-20,269
16 Adjustment for Title I Revenues	-409,617	-66,681

17 TOTALS	7844,005	1356,476
18 E.P.S. RATES	6,116	6,553

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,411.0	767.0	2,178.0		
	OCTOBER 2008	1,328.0	742.0	2,070.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,329.5 +	18.33	X	6,116.00	= 8,243,328.28
	9-12 PUPILS	677.5 +	38.00	X	6,553.00	= 4,688,671.50
	ADULT EDUC. COURSES AT .1	17.7		X	6,553.00	= 115,988.10
	K-8 EQUIV. INSTR. PUPILS	1.125		X	6,116.00	= 6,880.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,553.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4714	626.7	X .15	X	6,116.00	= 574,934.58
	9-12 DISADVANTAGED @ .4714	319.4	X .15	X	6,553.00	= 313,954.23
	K-8 LIMITED ENGLISH PROF.	8.0	X .700	X	6,116.00	= 34,249.60
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,553.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,329.5		X	43.00	= 57,168.50
	9-12 STUDENT ASSESSMENT	677.5		X	43.00	= 29,132.50
	K-8 TECHNOLOGY RESOURCES	1,329.5		X	97.00	= 128,961.50
	9-12 TECHNOLOGY RESOURCES	677.5		X	293.00	= 198,507.50
	K-2 PUPILS	430.0	X .10	X	6,116.00	= 262,988.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,654,764.79
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					14,215,121.84
30	ADJUSTED TOTAL OPERATING ALLOCATION					14,215,121.84

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	109,663.69	X	101.60%	=	111,418.31
32	SPECIAL EDUCATION - EPS ALLOCATION					3,211,049.02
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	283,211.40	X	101.60%	=	287,742.78
35	TRANSPORTATION - EPS ALLOCATION					1,567,187.34
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					130,061.82
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,307,459.27
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,522,581.11

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	RSU 12				
	11/01/11	NEW CHELSEA ELEM SCHOOL	0.00	430,169.46	430,169.46
	05/01/12	NEW CHELSEA ELEM SCHOOL	0.00	282,593.08	282,593.08
	WINDSOR				
	11/01/11	ADDN/RENV TO ELEM SCHOOL	379,217.00	110,493.16	489,710.16
	05/01/12	ADDN/RENV TO ELEM SCHOOL	0.00	108,387.94	108,387.94
42	TOTAL PRINCIPAL & INTEREST		379,217.00	931,643.64	1,310,860.64
43	APPROVED LEASES FOR 2010-11 - RSU 12 SVRSU				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 12 SVRSU				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 12 SVRSU				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - CHELSEA				7,860.93
44	INSURED VALUE FACTOR FOR 2009-10 - PALERMO				32,972.58
44	INSURED VALUE FACTOR FOR 2009-10 - SOMERVILLE				7,181.33
44	INSURED VALUE FACTOR FOR 2009-10 - WHITEFIELD				39,962.17
44	INSURED VALUE FACTOR FOR 2009-10 - WINDSOR				43,691.83
47	TOTAL DEBT SERVICE ALLOCATION				1,442,529.48
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				20,965,110.59

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	=	TOWN ALLOCATION
ALNA	104.5 5.23%	1,021,030.99	0.00	=	1,021,030.99
CHELSEA	354.0 17.73%	3,461,353.63	720,623.47	=	4,181,977.10
PALERMO	212.5 10.64%	2,077,202.63	32,972.58	=	2,110,175.21
SOMERVILLE	67.0 3.36%	655,958.73	7,181.33	=	663,140.06
WESTPORT ISLAND	84.5 4.23%	825,805.18	0.00	=	825,805.18
WHITEFIELD	314.0 15.73%	3,070,902.01	39,962.17	=	3,110,864.18
WINDSOR	395.5 19.81%	3,867,423.32	641,789.93	=	4,509,213.25
WISCASSET	464.5 23.27%	4,542,904.62	0.00	=	4,542,904.62
TOTAL	1,996.5				20,965,110.59

	2010 STATE VALUATION	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ALNA	84,000,000	7.470	=	627,480.00		1,021,030.99	627,480.00	5.93%	7.47M
CHELSEA	156,400,000	7.470	=	1,168,308.00		4,181,977.10	1,168,308.00	11.03%	7.47M
PALERMO	179,850,000	7.470	=	1,343,479.50		2,110,175.21	1,343,479.50	12.69%	7.47M
SOMERVILLE	52,750,000	7.470	=	394,042.50		663,140.06	394,042.50	3.72%	7.47M
WESTPORT ISLAND	241,750,000	7.470	=	1,805,872.50		825,805.18	825,805.18	7.80%	3.42M
WHITEFIELD	185,500,000	7.470	=	1,385,685.00		3,110,864.18	1,385,685.00	13.09%	7.47M
WINDSOR	181,650,000	7.470	=	1,356,925.50		4,509,213.25	1,356,925.50	12.81%	7.47M
WISCASSET	466,850,000	7.470	=	3,487,369.50		4,542,904.62	3,487,369.50	32.93%	7.47M
TOTAL	1,548,750,000			11,569,162.50		20,965,110.59	10,589,095.18	100.00%	6.84M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,965,110.59	10,589,095.18	10,376,015.41
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		40,748.00-	40,748.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,965,110.59	10,548,347.18	10,416,763.41
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			28,654.84
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			10,388,108.57
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 50.51% STATE SHARE % = 49.49%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 50.45% STATE SHARE % = 49.55%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	21,404,753.54		

***** WARRANT ARTICLE *****					
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS

ALNA		1,021,030.99	627,480.00	5.95%	7.47
CHELSEA		4,181,977.10	1,168,308.00	11.08%	7.47
PALERMO		2,110,175.21	1,343,479.50	12.74%	7.47
SOMERVILLE		663,140.06	394,042.50	3.74%	7.47
WESTPORT ISLAND	40,748.00	825,805.18	785,057.18	7.44%	3.25
WHITEFIELD		3,110,864.18	1,385,685.00	13.14%	7.47
WINDSOR		4,509,213.25	1,356,925.50	12.86%	7.47
WISCASSET		4,542,904.62	3,487,369.50	33.05%	7.47
TOTAL	40,748.00	20,965,110.59	10,548,347.18	100.00%	6.81

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	756,437.32	758,825.23	0.00	0.00
August	756,437.32	758,825.23	0.00	0.00
September	756,437.32	758,825.23	0.00	0.00
October	756,437.32	758,825.23	0.00	0.00
November	756,437.32	758,825.23	919,879.62	919,879.62
December	756,437.32	758,825.23	0.00	0.00
Janurary	756,437.32	758,825.23	0.00	0.00
February	756,437.32	758,825.23	0.00	0.00
March	756,437.32	758,825.23	0.00	0.00
April	756,437.32	758,825.23	0.00	0.00
May	756,437.32	758,825.23	390,981.02	390,981.02
June	756,437.41	730,170.40	0.00	0.00
Total	9,077,247.93	9,077,247.93	1,310,860.64	1,310,860.64