

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 61 / MSAD 61

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)                                   | 872   | 444   | 1,316          | 596          | 1,912   |
| 10 ATTENDING PUPILS (OCTOBER 2010)                                | 900   | 437   | 1,337          | 573          | 1,910   |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010 | 886.0 | 440.5 | 1,326.5 ( 69%) | 584.5 ( 31%) | 1,911.0 |

| 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        | 52.1 (17:1) | 27.5 (16:1) | 39.0 (15:1) | = | 118.6      | / | 156.3      | = | .76 X   | 7918,851       | = | 4152,646          | 1865,681         |
| B. GUIDANCE        | 2.5 (350:1) | 1.3 (350:1) | 2.3 (250:1) | = | 6.1        | / | 8.4        | = | .73 X   | 402,142        | = | 202,559           | 91,005           |
| C. LIBRARIANS      | 1.1 (800:1) | 0.6 (800:1) | 0.7 (800:1) | = | 2.4        | / | 1.9        | = | 1.26 X  | 104,891        | = | 91,192            | 40,971           |
| D. HEALTH          | 1.1 (800:1) | 0.6 (800:1) | 0.7 (800:1) | = | 2.4        | / | 3.2        | = | .75 X   | 141,681        | = | 73,320            | 32,941           |
| E. EDUCATION TECHS | 8.9 (100:1) | 4.4 (100:1) | 2.3 (250:1) | = | 15.6       | / | 19.8       | = | .79 X   | 359,060        | = | 195,723           | 87,934           |
| F. LIBRARY TECHS   | 1.8 (500:1) | 0.9 (500:1) | 1.2 (500:1) | = | 3.9        | / | 3.1        | = | 1.26 X  | 65,291         | = | 56,764            | 25,503           |
| G. CLERICAL        | 4.4 (200:1) | 2.2 (200:1) | 2.9 (200:1) | = | 9.5        | / | 12.9       | = | .74 X   | 390,922        | = | 199,605           | 89,677           |
| H. SCHOOL ADMIN.   | 2.9 (305:1) | 1.4 (305:1) | 1.9 (315:1) | = | 6.2        | / | 7.5        | = | .83 X   | 582,221        | = | 333,438           | 149,805          |

| 13 Other Support Costs (Per Pupil)  | K-8   | 9-12  | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 37    | 37    | 49,081     | 21,627    |
| B. Supplies and Equipment           | 342   | 473   | 453,663    | 276,469   |
| C. Professional Development         | 58    | 58    | 76,937     | 33,901    |
| D. Instructional Leadership Support | 24    | 24    | 31,836     | 14,028    |
| E. Co- and Extra-Curricular Student | 34    | 113   | 45,101     | 66,049    |
| F. System Administration/Support    | 218   | 218   | 289,177    | 127,421   |
| G. Operations & Maintenance         | 1,002 | 1,191 | 1329,153   | 696,140   |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 858,746    | 385,814   |
| B. Education & Library Technicians         | 36.00%     | 90,895     | 40,837    |
| C. Clerical                                | 29.00%     | 57,885     | 26,006    |
| D. School Administrators                   | 14.00%     | 46,681     | 20,973    |

|  |          |          |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94) | -384,512 | -172,726 |
| 16 Adjustment for Title I Revenues   | -521,072 | -234,105 |

|                 |          |          |
|-----------------|----------|----------|
| 17 TOTALS       | 7728,817 | 3685,950 |
| 18 E.P.S. RATES | 5,826    | 6,306    |

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A. OPERATING COST ALLOCATIONS

|    |   |                       |                       |         |               |                |
|----|---|-----------------------|-----------------------|---------|---------------|----------------|
| 19 | SUBSIDIZABLE PUPILS                                 | K-8                   | 9-12                  | TOTAL   |               |                |
|    | APRIL 2008  | 1,358.0               | 602.0                 | 1,960.0 |               |                |
|    | OCTOBER 2008  | 1,332.0               | 590.0                 | 1,922.0 |               |                |
|    | APRIL 2009  | 1,315.0               | 572.0                 | 1,887.0 |               |                |
|    | OCTOBER 2009  | 1,309.0               | 603.0                 | 1,912.0 |               |                |
|    | APRIL 2010  | 1,315.0               | 588.0                 | 1,903.0 |               |                |
|    | OCTOBER 2010  | 1,333.0               | 565.0                 | 1,898.0 |               |                |
|    |   |                       |                       |         |               |                |
| 21 | BASIC COUNTS  | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X       | SAU EPS RATES |                |
|    | K-8 PUPILS  | 1,324.0 +             | 3.00                  | X       | 5,826.00      | = 7,731,102.00 |
|    | 9-12 PUPILS   | 576.5 +               | 10.16                 | X       | 6,306.00      | = 3,699,477.96 |
|    | ADULT EDUC. COURSES AT .1                           | 24.9                  |                       | X       | 6,306.00      | = 157,019.40   |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.250                 |                       | X       | 5,826.00      | = 1,456.50     |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 2.125                 |                       | X       | 6,306.00      | = 13,400.25    |
|    |   |                       |                       |         |               |                |
|    | WEIGHTED COUNTS                                     | PUPILS                | WEIGHTS               | X       |               |                |
|    | K-8 DISADVANTAGED @ .5439                           | 720.1                 | X .15                 | X       | 5,826.00      | = 629,295.39   |
|    | 9-12 DISADVANTAGED @ .5439                          | 313.6                 | X .15                 | X       | 6,306.00      | = 296,634.24   |
|    | K-8 LIMITED ENGLISH PROF.                           | 2.0                   | X .700                | X       | 5,826.00      | = 8,156.40     |
|    | 9-12 LIMITED ENGLISH PROF.                          | 5.0                   | X .700                | X       | 6,306.00      | = 22,071.00    |
|    | TARGETED FUNDS                                      | PUPILS                | WEIGHTS               | X       |               |                |
|    | K-8 STUDENT ASSESSMENT                              | 1,324.0               |                       | X       | 43.00         | = 56,932.00    |
|    | 9-12 STUDENT ASSESSMENT                             | 576.5                 |                       | X       | 43.00         | = 24,789.50    |
|    | K-8 TECHNOLOGY RESOURCES                            | 1,324.0               |                       | X       | 97.00         | = 128,428.00   |
|    | 9-12 TECHNOLOGY RESOURCES                           | 576.5                 |                       | X       | 293.00        | = 168,914.50   |
|    | K-2 PUPILS  | 462.0                 | X .10                 | X       | 5,826.00      | = 269,161.20   |
|    |   |                       |                       |         |               |                |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |                       |                       |         |               |                |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |                       |                       |         |               | = 0.00         |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |                       |                       |         |               | = 0.00         |
|    |   |                       |                       |         |               |                |
|    | OPERATING ALLOCATION                                |                       |                       |         |               | 13,206,838.34  |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |                       |                       |         |               | 12,810,633.18  |
|    |   |                       |                       |         |               |                |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |                       |                       |         |               | 12,810,633.18  |

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B. OTHER SUBSIDIZABLE COSTS

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|    |  |            |   |         |   |               |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2009-10                                     | 211,194.15 | X | 101.60% | = | 214,573.26    |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |            |   |         |   | 2,780,443.65  |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10                                  | 943,976.26 | X | 101.60% | = | 959,079.88    |
| 35 | TRANSPORTATION - EPS ALLOCATION  |            |   |         |   | 1,255,799.55  |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2010-11                                     |            |   |         |   | 73,172.00     |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |            |   |         |   | 5,283,068.34  |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |            |   |         |   | 18,093,701.52 |

C. DEBT SERVICE ALLOCATIONS

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| 41  | DEBT SERVICE  | NAME OF PROJECT            | PRINCIPAL  | INTEREST   |               |
|-----|---|----------------------------|------------|------------|---------------|
|     | SAD 61  |                            |            |            |               |
|     | 11/01/11  | BRIDGTON ELEM SCH-ADDN/REV | 287,094.00 | 81,983.69  | 369,077.69    |
|     | 05/01/12  | BRIDGTON ELEM SCH-ADDN/REV | 0.00       | 76,262.34  | 76,262.34     |
|     | 11/01/11  | NEW ELEM SCH-NAPLES        | 254,220.00 | 17,159.85  | 271,379.85    |
|     | 05/01/12  | NEW ELEM SCH-NAPLES        | 0.00       | 8,579.93   | 8,579.93      |
| 42  | TOTAL PRINCIPAL & INTEREST                              |                            | 541,314.00 | 183,985.81 | 725,299.81    |
| 43  | APPROVED LEASES FOR 2010-11 - RSU 61 / MSAD 61          |                            |            |            | 0.00          |
| 43A | APPROVED LEASE PURCHASES FOR 2010-11 - RSU 61 / MSAD 61 |                            |            |            | 60,196.56     |
| 44  | INSURED VALUE FACTOR FOR 2009-10 - RSU 61 / MSAD 61     |                            |            |            | 0.00          |
| 47  | TOTAL DEBT SERVICE ALLOCATION                           |                            |            |            | 785,496.37    |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)       |                            |            |            | 18,879,197.89 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION |                          |        | TOTAL<br>ALLOCATION     | LOCAL<br>CONTRIBUTION |
|--|--------------------------|--------|-------------------------|-----------------------|
| -----  |                          |        |                         |                       |
|  | AVG. CAL.<br>YEAR PUPILS |        | OPERATING<br>ALLOCATION | DEBT<br>ALLOCATION    |
|  |                          | +      | =                       | TOWN<br>ALLOCATION    |
| BRIDGTON   | 598.0                    | 31.64% | 5,973,378.21            | 0.00                  |
| CASCO  | 508.0                    | 26.88% | 5,074,728.39            | 0.00                  |
| NAPLES   | 542.5                    | 28.70% | 5,418,329.79            | 0.00                  |
| SEBAGO   | 241.5                    | 12.78% | 2,412,761.49            | 0.00                  |
| TOTAL  | 1,890.0                  |        | 18,879,197.88           |                       |

|          | 2010 STATE<br>VALUATION X | MILL<br>EXPECTATION | = | TOWN<br>CONTRIBUTION | OR | TOWN<br>ALLOCATION |               |         |       |
|----------|---------------------------|---------------------|---|----------------------|----|--------------------|---------------|---------|-------|
| BRIDGTON | 1,060,000,000             | 7.470               |   | 7,918,200.00         |    | 5,973,378.21       | 5,973,378.21  | 32.08%  | 5.64M |
| CASCO    | 644,700,000               | 7.470               |   | 4,815,909.00         |    | 5,074,728.39       | 4,815,909.00  | 25.86%  | 7.47M |
| NAPLES   | 790,450,000               | 7.470               |   | 5,904,661.50         |    | 5,418,329.79       | 5,418,329.79  | 29.10%  | 6.85M |
| SEBAGO   | 424,700,000               | 7.470               |   | 3,172,509.00         |    | 2,412,761.49       | 2,412,761.49  | 12.96%  | 5.68M |
| TOTAL    | 2,919,850,000             |                     |   | 21,811,279.50        |    | 18,879,197.88      | 18,620,378.49 | 100.00% | 6.38M |

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| E. TOTALS AND ADJUSTMENTS   | TOTAL ALLOCATION | LOCAL CONTRIBUTION     | STATE CONTRIBUTION    |
|---|------------------|------------------------|-----------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              | 18,879,197.89    | 18,620,378.49          | 258,819.40            |
| 49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS                               |                  | 575,313.70-            | 575,313.70            |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           | 18,879,197.89    | 18,045,064.79          | 834,133.10            |
| 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   |                  |                        | 4,993.70              |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE                                   |                  |                        | 0.00                  |
| 59E LESS MAINECARE SEED   |                  |                        | 9,485.59              |
| 60 ADJUSTED STATE CONTRIBUTION  |                  |                        | 829,641.21            |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          |                  | LOCAL SHARE % = 98.63% | STATE SHARE % = 1.37% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): |                  | LOCAL SHARE % = 95.61% | STATE SHARE % = 4.39% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 19,275,403.05    |                        |                       |

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT | MILLS |
|---|------------------|--------------------|---------|-------|
| BRIDGTON                                | 5,973,378.21     | 5,788,856.78       | 32.08%  | 5.46  |
| CASCO                                   | 5,074,728.39     | 4,666,453.75       | 25.86%  | 7.24  |
| NAPLES                                  | 5,418,329.79     | 5,251,113.85       | 29.10%  | 6.64  |
| SEBAGO                                  | 2,412,761.50     | 2,338,640.41       | 12.96%  | 5.51  |
| TOTAL                                   | 18,879,197.89    | 18,045,064.79      | 100.00% | 6.18  |

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  
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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

| MONTH     | SUBSIDY    | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|------------|--------------|--------------|--------------|
| July      | 8,695.11   | 9,069.44     | 0.00         | 0.00         |
| August    | 8,695.11   | 9,069.44     | 0.00         | 0.00         |
| September | 8,695.11   | 9,069.44     | 0.00         | 0.00         |
| October   | 8,695.11   | 9,069.44     | 0.00         | 0.00         |
| November  | 8,695.11   | 9,069.44     | 640,457.54   | 640,457.54   |
| December  | 8,695.11   | 9,069.44     | 0.00         | 0.00         |
| Janurary  | 8,695.11   | 9,069.44     | 0.00         | 0.00         |
| February  | 8,695.11   | 12,398.56    | 0.00         | 0.00         |
| March     | 8,695.11   | 9,485.58     | 0.00         | 0.00         |
| April     | 8,695.11   | 9,485.59     | 0.00         | 0.00         |
| May       | 8,695.11   | 9,485.59     | 84,842.27    | 84,842.27    |
| June      | 8,695.19   | 0.00         | 0.00         | 0.00         |
| Total     | 104,341.40 | 104,341.40   | 725,299.81   | 725,299.81   |