

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 73

2011-12

873 - 873

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	772	370	1,142	571	1,713
10 ATTENDING PUPILS (OCTOBER 2010)	763	372	1,135	545	1,680
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	767.5	371.0	1,138.5 ( 67%)	558.0 ( 33%)	1,696.5

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	45.1 (17:1)	23.2 (16:1)	37.2 (15:1)	=	105.5	/	116.8	=	.90 X	5928,096	=	3574,642	1760,644
B. GUIDANCE	2.2 (350:1)	1.1 (350:1)	2.2 (250:1)	=	5.5	/	6.7	=	.82 X	297,698	=	163,555	80,557
C. LIBRARIANS	1.0 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.2	/	1.0	=	2.20 X	49,462	=	72,907	35,909
D. HEALTH	1.0 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.2	/	2.6	=	.85 X	125,810	=	71,649	35,290
E. EDUCATION TECHS	7.7 (100:1)	3.7 (100:1)	2.2 (250:1)	=	13.6	/	10.9	=	1.25 X	213,204	=	178,558	87,947
F. LIBRARY TECHS	1.5 (500:1)	0.7 (500:1)	1.1 (500:1)	=	3.3	/	4.9	=	.67 X	95,538	=	42,887	21,123
G. CLERICAL	3.8 (200:1)	1.9 (200:1)	2.8 (200:1)	=	8.5	/	10.8	=	.79 X	339,323	=	179,604	88,461
H. SCHOOL ADMIN.	2.5 (305:1)	1.2 (305:1)	1.8 (315:1)	=	5.5	/	4.0	=	1.38 X	311,038	=	287,585	141,647

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	42,125	20,646
B. Supplies and Equipment	342	473	389,367	263,934
C. Professional Development	58	58	66,033	32,364
D. Instructional Leadership Support	24	24	27,324	13,392
E. Co- and Extra-Curricular Student	34	113	38,709	63,054
F. System Administration/Support	218	218	248,193	121,644
G. Operations & Maintenance	1,002	1,191	1140,777	664,578

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	737,723	363,356
B. Education & Library Technicians	36.00%	79,720	39,265
C. Clerical	29.00%	52,085	25,654
D. School Administrators	14.00%	40,262	19,831

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-220,932	-108,813
16 Adjustment for Title I Revenues	-378,481	-186,416

17 TOTALS	6834,291	3584,066
18 E.P.S. RATES	6,003	6,423

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,179.0	577.0	1,756.0		
	OCTOBER 2008	1,166.0	595.0	1,761.0		
	APRIL 2009	1,163.0	570.0	1,733.0		
	OCTOBER 2009	1,132.0	552.0	1,684.0		
	APRIL 2010	1,127.0	547.0	1,674.0		
	OCTOBER 2010	1,117.0	524.0	1,641.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,122.0 +	25.33	X	6,003.00	= 6,887,421.99
	9-12 PUPILS	535.5 +	25.33	X	6,423.00	= 3,602,211.09
	ADULT EDUC. COURSES AT .1	30.4		X	6,423.00	= 195,259.20
	K-8 EQUIV. INSTR. PUPILS	0.875		X	6,003.00	= 5,252.63
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,423.00	= 2,408.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6186	694.1	X .15	X	6,003.00	= 625,002.35
	9-12 DISADVANTAGED @ .6186	331.3	X .15	X	6,423.00	= 319,190.99
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,003.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,423.00	= 4,496.10
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,122.0		X	43.00	= 48,246.00
	9-12 STUDENT ASSESSMENT	535.5		X	43.00	= 23,026.50
	K-8 TECHNOLOGY RESOURCES	1,122.0		X	97.00	= 108,834.00
	9-12 TECHNOLOGY RESOURCES	535.5		X	293.00	= 156,901.50
	K-2 PUPILS	404.0	X .10	X	6,003.00	= 242,521.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					12,220,772.18
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					11,854,149.01
30	ADJUSTED TOTAL OPERATING ALLOCATION					11,854,149.01

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	107,368.81	X	101.60%	=	109,086.71
32	SPECIAL EDUCATION - EPS ALLOCATION					1,617,202.74
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					901,370.44
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					79,080.15
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,706,740.04
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,560,889.05

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	JAY				
	11/01/11	MIDDLE SCHOOL ADDN	420,000.00	73,827.08	493,827.08
	05/01/12	MIDDLE SCHOOL ADDN	0.00	72,462.60	72,462.60
42	TOTAL PRINCIPAL & INTEREST		420,000.00	146,289.68	566,289.68
43	APPROVED LEASES FOR 2010-11 - RSU 73				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 73				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 73				0.00
47	TOTAL DEBT SERVICE ALLOCATION				566,289.68
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				15,127,178.73

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
JAY	739.0	44.91%	6,539,295.27		566,289.68		7,105,584.95			
LIVERMORE	323.0	19.63%	2,858,302.52		0.00		2,858,302.52			
LIVERMORE FALLS	583.5	35.46%	5,163,291.26		0.00		5,163,291.26			
 TOTAL	 1,645.5						 15,127,178.73			
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
JAY			959,250,000	7.470	7,165,597.50		7,105,584.95	7,105,584.95	72.34%	7.41M
LIVERMORE			197,400,000	7.470	1,474,578.00		2,858,302.52	1,474,578.00	15.01%	7.47M
LIVERMORE FALLS			166,250,000	7.470	1,241,887.50		5,163,291.26	1,241,887.50	12.65%	7.47M
 TOTAL			 1,322,900,000		 9,882,063.00		 15,127,178.73	 9,822,050.45	 100.00%	 7.42M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,127,178.73	9,822,050.45	5,305,128.28
49E ADJUSTMENT FOR DEBT SERVICE FOR RSU AND AOS		288,107.18-	288,107.18
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,127,178.73	9,533,943.27	5,593,235.46
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			5,593,235.46
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 64.93%	STATE SHARE % = 35.07%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 63.03%	STATE SHARE % = 36.97%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	15,493,801.90		

***** WARRANT ARTICLE *****					
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	DEBT ADJ. LINE 49E	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
JAY	288,107.18	7,105,584.95	6,817,477.77	71.51%	7.11
LIVERMORE		2,858,302.52	1,474,578.00	15.47%	7.47
LIVERMORE FALLS		5,163,291.26	1,241,887.50	13.02%	7.47
TOTAL	288,107.18	15,127,178.73	9,533,943.27	100.00%	7.21

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	418,912.14	418,912.14	0.00	0.00
August	418,912.14	418,912.14	0.00	0.00
September	418,912.14	418,912.15	0.00	0.00
October	418,912.14	418,912.15	0.00	0.00
November	418,912.14	418,912.15	493,827.08	493,827.08
December	418,912.14	418,912.15	0.00	0.00
Janurary	418,912.14	418,912.15	0.00	0.00
February	418,912.14	418,912.15	0.00	0.00
March	418,912.14	418,912.15	0.00	0.00
April	418,912.14	418,912.15	0.00	0.00
May	418,912.14	418,912.15	72,462.60	72,462.60
June	418,912.24	418,912.15	0.00	0.00
Total	5,026,945.78	5,026,945.78	566,289.68	566,289.68