

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 80 / MSAD 04

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)	314	167	481	213	694
10 ATTENDING PUPILS (OCTOBER 2010)	312	167	479	223	702
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	313.0	167.0	480.0 ( 69%)	218.0 ( 31%)	698.0

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	18.4 (17:1)	10.4 (16:1)	14.5 (15:1)	=	43.3	/	48.0	=	.90 X	2387,582	=	1482,689	666,135
B. GUIDANCE	0.9 (350:1)	0.5 (350:1)	0.9 (250:1)	=	2.3	/	3.8	=	.61 X	191,275	=	80,508	36,170
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9	/	0.0	=	.90 X	0	=	19,817	8,903
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9	/	1.0	=	.90 X	53,546	=	33,252	14,939
E. EDUCATION TECHS	3.1 (100:1)	1.7 (100:1)	0.9 (250:1)	=	5.7	/	11.7	=	.49 X	229,154	=	77,477	34,808
F. LIBRARY TECHS	0.6 (500:1)	0.3 (500:1)	0.4 (500:1)	=	1.3	/	2.0	=	.65 X	37,246	=	16,705	7,505
G. CLERICAL	1.6 (200:1)	0.8 (200:1)	1.1 (200:1)	=	3.5	/	5.0	=	.70 X	146,140	=	70,586	31,712
H. SCHOOL ADMIN.	1.0 (305:1)	0.5 (305:1)	0.7 (315:1)	=	2.2	/	2.0	=	1.10 X	157,864	=	119,819	53,831

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	17,760	8,066
B. Supplies and Equipment	342	473	164,160	103,114
C. Professional Development	58	58	27,840	12,644
D. Instructional Leadership Support	24	24	11,520	5,232
E. Co- and Extra-Curricular Student	34	113	16,320	24,634
F. System Administration/Support	218	218	104,640	47,524
G. Operations & Maintenance	1,002	1,191	480,960	259,638

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	307,091	137,968
B. Education & Library Technicians	36.00%	33,906	15,233
C. Clerical	29.00%	20,470	9,196
D. School Administrators	14.00%	16,775	7,536

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-114,842	-51,600
16 Adjustment for Title I Revenues	-193,108	-86,759

17 TOTALS	2794,343	1346,428
18 E.P.S. RATES	5,822	6,176

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	467.0	265.0	732.0		
	OCTOBER 2008	468.0	253.0	721.0		
	APRIL 2009	454.0	241.0	695.0		
	OCTOBER 2009	473.0	211.0	684.0		
	APRIL 2010	472.0	203.0	675.0		
	OCTOBER 2010	472.0	216.0	688.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	472.0 +	0.00	X	5,822.00	= 2,747,984.00
	9-12 PUPILS	209.5 +	22.00	X	6,176.00	= 1,429,744.00
	ADULT EDUC. COURSES AT .1	9.1		X	6,176.00	= 56,201.60
	K-8 EQUIV. INSTR. PUPILS	0.625		X	5,822.00	= 3,638.75
	9-12 EQUIV. INSTR. PUPILS	2.250		X	6,176.00	= 13,896.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6568	310.0	X .15	X	5,822.00	= 270,723.00
	9-12 DISADVANTAGED @ .6568	137.6	X .15	X	6,176.00	= 127,472.64
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,822.00	= 4,075.40
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,176.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	472.0		X	43.00	= 20,296.00
	9-12 STUDENT ASSESSMENT	209.5		X	43.00	= 9,008.50
	K-8 TECHNOLOGY RESOURCES	472.0		X	97.00	= 45,784.00
	9-12 TECHNOLOGY RESOURCES	209.5		X	293.00	= 61,383.50
	K-2 PUPILS	170.5	X .10	X	5,822.00	= 99,265.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,889,472.49
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,742,788.31
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,742,788.31

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	5,652.92	X	101.60%	=	5,743.37
32	SPECIAL EDUCATION - EPS ALLOCATION					665,957.83
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	118,113.95	X	101.60%	=	120,003.77
35	TRANSPORTATION - EPS ALLOCATION					260,403.58
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					75,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,127,108.55
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,869,896.86

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 4				
		11/01/11 NEW MIDDLE SCHOOL	320,325.00	24,911.49	345,236.49
		05/01/12 NEW MIDDLE SCHOOL	0.00	16,977.23	16,977.23
42	TOTAL PRINCIPAL & INTEREST		320,325.00	41,888.72	362,213.72
43	APPROVED LEASES FOR 2010-11 - RSU 80 / MSAD 04				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 80 / MSAD 04				23,296.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 80 / MSAD 04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				385,509.72
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,255,406.58

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	= TOWN ALLOCATION
ABBOT	95.0	14.13%	883,888.95		0.00	883,888.95
CAMBRIDGE	62.0	9.22%	576,748.49		0.00	576,748.49
GUILFORD	204.5	30.41%	1,902,269.14		0.00	1,902,269.14
PARKMAN	112.5	16.73%	1,046,529.52		0.00	1,046,529.52
SANGERVILLE	172.5	25.65%	1,604,511.79		0.00	1,604,511.79
WELLINGTON	26.0	3.86%	241,458.69		0.00	241,458.69
 TOTAL	 672.5					 6,255,406.58

	2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ABBOT	71,500,000	7.500	536,250.00		883,888.95	536,250.00	18.33%	7.50M
CAMBRIDGE	24,300,000	7.500	182,250.00		576,748.49	182,250.00	6.23%	7.50M
GUILFORD	135,450,000	7.500	1,015,875.00		1,902,269.14	1,015,875.00	34.73%	7.50M
PARKMAN	53,050,000	7.500	397,875.00		1,046,529.52	397,875.00	13.60%	7.50M
SANGERVILLE	86,750,000	7.500	650,625.00		1,604,511.79	650,625.00	22.24%	7.50M
WELLINGTON	18,950,000	7.500	142,125.00		241,458.69	142,125.00	4.87%	7.50M
 TOTAL	 390,000,000		 2,925,000.00		 6,255,406.58	 2,925,000.00	 100.00%	 7.50M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION						58,500.00		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.						87,239.79		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT						3,070,739.79	104.98%	7.87M

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,255,406.58	3,070,739.79	3,184,666.79
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,255,406.58	3,070,739.79	3,184,666.79
51 PLUS AUDIT ADJUSTMENTS			2,116.00
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 ADJUSTED STATE CONTRIBUTION			3,186,782.79
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 49.09%	STATE SHARE % = 50.91%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 49.06%	STATE SHARE % = 50.94%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,402,090.76		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ABBOT	883,888.95	562,866.60	18.33%	0.00
CAMBRIDGE	576,748.49	191,307.09	6.23%	0.00
GUILFORD	1,902,269.14	1,066,467.93	34.73%	0.00
PARKMAN	1,046,529.52	417,620.61	13.60%	0.00
SANGERVILLE	1,604,511.79	682,932.53	22.24%	0.00
WELLINGTON	241,458.69	149,545.03	4.87%	0.00
TOTAL	6,255,406.58	3,070,739.79	100.00%	0.00

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	235,380.75	235,204.42	0.00	0.00
August	235,380.75	235,204.42	0.00	0.00
September	235,380.75	235,204.42	0.00	0.00
October	235,380.75	235,204.42	0.00	0.00
November	235,380.75	235,204.42	345,236.49	345,236.49
December	235,380.75	235,204.42	0.00	0.00
Janurary	235,380.75	235,204.42	0.00	0.00
February	235,380.75	235,204.42	0.00	0.00
March	235,380.75	235,204.42	0.00	0.00
April	235,380.75	235,204.43	0.00	0.00
May	235,380.75	235,204.43	16,977.23	16,977.23
June	235,380.82	237,320.43	0.00	0.00
Total	2,824,569.07	2,824,569.07	362,213.72	362,213.72