

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 09

2012-13

809 - 809

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|---------|-------|----------------|--------------|---------|
| 9 ATTENDING PUPILS (APRIL 2011) | 1,065 | 537 | 1,602 | 737 | 2,339 |
| 10 ATTENDING PUPILS (OCTOBER 2011) | 1,071 | 512 | 1,583 | 741 | 2,324 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011 | 1,068.0 | 524.5 | 1,592.5 (68%) | 739.0 (32%) | 2,331.5 |

| 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 | 62.8 (17:1) | 32.8 (16:1) | 49.3 (15:1) | = | 144.9 / | 152.6 = | | .95 X | 7869,222 = | | 5083,517 | 2392,244 |
| B. GUIDANCE | 3.1 (350:1) | 1.5 (350:1) | 3.0 (250:1) | = | 7.6 / | 9.0 = | | .84 X | 492,643 = | | 281,398 | 132,422 |
| C. LIBRARIANS | 1.3 (800:1) | 0.7 (800:1) | 0.9 (800:1) | = | 2.9 / | 1.9 = | | 1.53 X | 117,950 = | | 122,716 | 57,748 |
| D. HEALTH | 1.3 (800:1) | 0.7 (800:1) | 0.9 (800:1) | = | 2.9 / | 3.0 = | | .97 X | 141,436 = | | 93,291 | 43,902 |
| E. EDUCATION TECHS | 10.7 (100:1) | 5.2 (100:1) | 3.0 (250:1) | = | 18.9 / | 14.9 = | | 1.27 X | 264,657 = | | 228,558 | 107,556 |
| F. LIBRARY TECHS | 2.1 (500:1) | 1.0 (500:1) | 1.5 (500:1) | = | 4.6 / | 5.0 = | | .92 X | 101,773 = | | 63,669 | 29,962 |
| G. CLERICAL | 5.3 (200:1) | 2.6 (200:1) | 3.7 (200:1) | = | 11.6 / | 14.9 = | | .78 X | 453,665 = | | 240,624 | 113,235 |
| H. SCHOOL ADMIN. | 3.5 (305:1) | 1.7 (305:1) | 2.3 (315:1) | = | 7.5 / | 8.1 = | | .93 X | 646,226 = | | 408,673 | 192,317 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 37 | 37 | 58,923 | 27,343 |
| B. Supplies and Equipment | 346 | 478 | 551,005 | 353,242 |
| C. Professional Development | 59 | 59 | 93,958 | 43,601 |
| D. Instructional Leadership Support | 24 | 24 | 38,220 | 17,736 |
| E. Co- and Extra-Curricular Student | 34 | 114 | 54,145 | 84,246 |
| F. System Administration/Support | 220 | 220 | 350,350 | 162,580 |
| G. Operations & Maintenance | 1,013 | 1,204 | 1613,203 | 889,756 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 1060,375 | 499,000 |
| B. Education & Library Technicians | 36.00% | 105,202 | 49,506 |
| C. Clerical | 29.00% | 69,781 | 32,838 |
| D. School Administrators | 14.00% | 57,214 | 26,924 |

| | | |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96) | -263,254 | -123,869 |
| 16 Adjustment for Title I Revenues | -411,766 | -193,772 |

| | | |
|-----------------|----------|----------|
| 17 TOTALS | 9899,800 | 4938,516 |
| 18 E.P.S. RATES | 6,217 | 6,683 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 09

2012-13

809 - 809

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

| | | | | | | |
|----|---|-------------|-------------|---------|-----------|----------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2009 | 1,551.0 | 790.0 | 2,341.0 | | |
| | OCTOBER 2009 | 1,556.0 | 790.0 | 2,346.0 | | |
| | APRIL 2010 | 1,564.0 | 762.0 | 2,326.0 | | |
| | OCTOBER 2010 | 1,596.0 | 760.0 | 2,356.0 | | |
| | APRIL 2011 | 1,612.0 | 751.0 | 2,363.0 | | |
| | OCTOBER 2011 | 1,594.0 | 746.0 | 2,340.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 1,603.0 + | 0.00 | X | 6,217.00 | = 9,965,851.00 |
| | 9-12 PUPILS | 748.5 + | 18.00 | X | 6,683.00 | = 5,122,519.50 |
| | ADULT EDUC. COURSES AT .1 | 22.3 | | X | 6,683.00 | = 149,030.90 |
| | K-8 EQUIV. INSTR. PUPILS | 2.875 | | X | 6,217.00 | = 17,873.88 |
| | 9-12 EQUIV. INSTR. PUPILS | 1.625 | | X | 6,683.00 | = 10,859.88 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .5402 | 865.9 | X .15 | X | 6,217.00 | = 807,495.05 |
| | 9-12 DISADVANTAGED @ .5402 | 404.3 | X .15 | X | 6,683.00 | = 405,290.54 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 6,217.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 1.0 | X .700 | X | 6,683.00 | = 4,678.10 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 1,603.0 | | X | 43.00 | = 68,929.00 |
| | 9-12 STUDENT ASSESSMENT | 748.5 | | X | 43.00 | = 32,185.50 |
| | K-8 TECHNOLOGY RESOURCES | 1,603.0 | | X | 98.00 | = 157,094.00 |
| | 9-12 TECHNOLOGY RESOURCES | 748.5 | | X | 296.00 | = 221,556.00 |
| | K-2 PUPILS | 594.5 | X .10 | X | 6,217.00 | = 369,600.65 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 126,828.17 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 17,459,792.17 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 16,935,998.40 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 16,935,998.40 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 09

2012-13

809 - 809

B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|--------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2010-11 | 105,924.13 | X | 101.10% | = | 107,089.30 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 2,269,100.64 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11 | 1,336,980.99 | X | 101.10% | = | 1,351,687.78 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 1,411,877.61 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2011-12 | | | | | 64,770.20 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 5,204,525.53 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 22,140,523.93 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | | |
|-----|---|-----------------------------------|--------------|--------------|--|---------------|
| | RSU 09/ MSAD 09 | | | | | |
| | 11/01/12 | ADDN/RENV MT. BLUE HIGH SCHOOL | 2,617,764.34 | 1,039,317.82 | | 3,657,082.16 |
| | 05/01/13 | ADDN/RENV MT. BLUE HIGH SCHOOL | 0.00 | 965,758.63 | | 965,758.63 |
| | RSU 09 / SAD 09 | | | | | |
| | 11/01/12 | NEW PREK-3 ELEM SCHOOL (SERIES D) | 709,189.05 | 21,605.45 | | 730,794.50 |
| | 05/01/13 | NEW PREK-3 ELEM SCHOOL (SERIES D) | 0.00 | 14,183.78 | | 14,183.78 |
| | 11/01/12 | NEW PREK-3 ELEM SCHOOL (SERIES E) | 0.00 | 151,250.53 | | 151,250.53 |
| | 05/01/13 | NEW PREK-3 ELEM SCHOOL (SERIES E) | 0.00 | 151,250.53 | | 151,250.53 |
| | SAD 9 | | | | | |
| | 11/01/12 | NEW ELEM SCH-NEW SHARON | 162,500.00 | 5,484.11 | | 167,984.11 |
| | STARKS | | | | | |
| | 11/01/12 | STARKS SHARE MADISON ELEM SCH | 10,354.75 | 2,951.18 | | 13,305.93 |
| | 05/01/13 | STARKS SHARE MADISON ELEM SCH | 0.00 | 2,664.22 | | 2,664.22 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 3,499,808.14 | 2,354,466.25 | | 5,854,274.39 |
| 43 | APPROVED LEASES FOR 2011-12 - RSU 09 | | | | | 0.00 |
| 43 | APPROVED LEASES FOR 2011-12 - RSU 09 / MSAD 09 | | | | | 20,279.52 |
| 43A | APPROVED LEASE PURCHASES FOR 2011-12 - RSU 09 | | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2010-11 - RSU 09 | | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | | 5,874,553.91 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | | 28,015,077.84 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 09

2012-13

809 - 809

| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|--|-----------------------|--------|----------------------|-------------------|----------------------|
| ----- | | | | | |
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + DEBT ALLOCATION | = TOWN ALLOCATION |
| CHESTERVILLE | 207.5 | 8.93% | 1,977,148.79 | 532,481.88 | 2,509,630.67 |
| FARMINGTON | 801.0 | 34.47% | 7,631,838.60 | 2,055,508.36 | 9,687,346.96 |
| INDUSTRY | 141.5 | 6.09% | 1,348,357.91 | 363,114.15 | 1,711,472.06 |
| NEW SHARON | 229.5 | 9.88% | 2,187,483.76 | 588,937.79 | 2,776,421.55 |
| NEW VINEYARD | 106.5 | 4.58% | 1,014,036.00 | 273,297.93 | 1,287,333.93 |
| STARKS | 41.0 | 1.76% | 389,673.22 | 15,970.15 | 405,643.37 |
| TEMPLE | 63.5 | 2.73% | 604,436.30 | 162,952.29 | 767,388.59 |
| VIENNA | 57.5 | 2.47% | 546,870.94 | 147,555.22 | 694,426.16 |
| WELD | 27.5 | 1.18% | 261,258.18 | 70,569.89 | 331,828.07 |
| WILTON | 648.5 | 27.91% | 6,179,420.23 | 1,664,166.26 | 7,843,586.49 |
| TOTAL | 2,324.0 | | | | 28,015,077.85 |

| | 2011 STATE VALUATION | MILL EXPECTATION | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | | |
|--------------|----------------------|------------------|----------------------|----|----------------------|---------------------|----------------|--------------|
| CHESTERVILLE | 87,600,000 | 7.800 | 683,280.00 | | 2,509,630.67 | 683,280.00 | 6.89% | 7.80M |
| FARMINGTON | 463,500,000 | 7.800 | 3,615,300.00 | | 9,687,346.96 | 3,615,300.00 | 36.44% | 7.80M |
| INDUSTRY | 80,650,000 | 7.800 | 629,070.00 | | 1,711,472.06 | 629,070.00 | 6.34% | 7.80M |
| NEW SHARON | 99,650,000 | 7.800 | 777,270.00 | | 2,776,421.55 | 777,270.00 | 7.83% | 7.80M |
| NEW VINEYARD | 65,150,000 | 7.800 | 508,170.00 | | 1,287,333.93 | 508,170.00 | 5.12% | 7.80M |
| STARKS | 33,650,000 | 7.800 | 262,470.00 | | 405,643.37 | 262,470.00 | 2.65% | 7.80M |
| TEMPLE | 43,050,000 | 7.800 | 335,790.00 | | 767,388.59 | 335,790.00 | 3.38% | 7.80M |
| VIENNA | 63,000,000 | 7.800 | 491,400.00 | | 694,426.16 | 491,400.00 | 4.95% | 7.80M |
| WELD | 91,550,000 | 7.800 | 714,090.00 | | 331,828.07 | 331,828.07 | 3.34% | 3.62M |
| WILTON | 293,300,000 | 7.800 | 2,287,740.00 | | 7,843,586.49 | 2,287,740.00 | 23.06% | 7.80M |
| TOTAL | 1,321,100,000 | | 10,304,580.00 | | 28,015,077.85 | 9,922,318.07 | 100.00% | 7.51M |

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 09

2012-13

809 - 809

| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|------------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 28,015,077.84 | 9,922,318.07 | 18,092,759.77 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 28,015,077.84 | 9,922,318.07 | 18,092,759.77 |
| 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 |
| 59D BUS REFURBISHING ADJUSTMENT | | | 0.00 |
| 59E LESS MAINECARE SEED - PRIVATE | | | 52,011.67 |
| 59E LESS MAINECARE SEED - PUBLIC | | | 18,517.52 |
| 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 | | | 18,022,230.58 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | LOCAL SHARE % = 35.42% | STATE SHARE % = 64.58% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | LOCAL SHARE % = 35.67% | STATE SHARE % = 64.33% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 28,538,871.61 | | |