

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 45 / MSAD 45

2012-13

545 - 545

1. COMPUTATION OF E.P.S. RATES

| | | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|----|--|-------|------|--------------|--------------|-------|
| 9 | ATTENDING PUPILS (APRIL 2011) | 181 | 78 | 259 | 107 | 366 |
| 10 | ATTENDING PUPILS (OCTOBER 2011) | 186 | 77 | 263 | 105 | 368 |
| 11 | AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011 | 183.5 | 77.5 | 261.0 (71%) | 106.0 (29%) | 367.0 |

| | Position | K-5 | 6-8 | 9-12 | | E.P.S. Actual FTE / FTE | | Ratio X | EPS Tot Salary | | Elementary Salary | Secondary Salary |
|----|-----------------|-------------|-------------|-------------|---|----------------------------|---|---------|-------------------|---|----------------------|---------------------|
| A. | TEACHERS | 10.8 (17:1) | 4.8 (16:1) | 7.1 (15:1) | = | 22.7 / 28.0 | = | .81 X | 1268,219 | = | 729,352 | 297,905 |
| B. | GUIDANCE | 0.6 (315:1) | 0.2 (315:1) | 0.5 (225:1) | = | 1.3 / 2.0 | = | .65 X | 99,044 | = | 45,709 | 18,670 |
| C. | LIBRARIANS | 0.3 (720:1) | 0.1 (720:1) | 0.1 (720:1) | = | 0.5 / 1.0 | = | .50 X | 61,298 | = | 21,761 | 8,888 |
| D. | HEALTH | 0.3 (720:1) | 0.1 (720:1) | 0.1 (720:1) | = | 0.5 / 0.9 | = | .56 X | 46,527 | = | 18,499 | 7,556 |
| E. | EDUCATION TECHS | 2.0 (090:1) | 0.9 (090:1) | 0.5 (225:1) | = | 3.4 / 9.7 | = | .35 X | 168,784 | = | 41,943 | 17,131 |
| F. | LIBRARY TECHS | 0.4 (450:1) | 0.2 (450:1) | 0.2 (450:1) | = | 0.8 / 1.5 | = | .53 X | 31,328 | = | 11,789 | 4,815 |
| G. | CLERICAL | 1.0 (180:1) | 0.4 (180:1) | 0.6 (180:1) | = | 2.0 / 2.5 | = | .80 X | 82,223 | = | 46,702 | 19,076 |
| H. | SCHOOL ADMIN. | 0.7 (275:1) | 0.3 (275:1) | 0.4 (284:1) | = | 1.4 / 2.0 | = | .70 X | 131,157 | = | 65,185 | 26,625 |

| | Other Support Costs (Per Pupil) | K-8 | 9-12 | | Elementary | Secondary |
|----|----------------------------------|-------|-------|--|------------|-----------|
| A. | Substitute Teachers -1/2 Day | 37 | 37 | | 9,657 | 3,922 |
| B. | Supplies and Equipment | 346 | 478 | | 90,306 | 50,668 |
| C. | Professional Development | 59 | 59 | | 15,399 | 6,254 |
| D. | Instructional Leadership Support | 24 | 24 | | 6,264 | 2,544 |
| E. | Co- and Extra-Curricular Student | 34 | 114 | | 8,874 | 12,084 |
| F. | System Administration/Support | 220 | 220 | | 57,420 | 23,320 |
| G. | Operations & Maintenance | 1,013 | 1,204 | | 264,393 | 127,624 |

| | Salary Benefits | Percentage | | Elementary | Secondary |
|----|---|------------|--|------------|-----------|
| A. | Teachers, Guidance, Librarians & Health | 19.00% | | 154,911 | 63,274 |
| B. | Education & Library Technicians | 36.00% | | 19,344 | 7,901 |
| C. | Clerical | 29.00% | | 13,544 | 5,532 |
| D. | School Administrators | 14.00% | | 9,126 | 3,728 |

| | | | |
|----|---|---------|---------|
| 15 | Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90) | -99,059 | -40,458 |
| 16 | Adjustment for Title I Revenues | -44,371 | -18,123 |

| | | | |
|----|--------------|----------|---------|
| 17 | TOTALS | 1486,747 | 648,934 |
| 18 | E.P.S. RATES | 5,696 | 6,122 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 45 / MSAD 45

2012-13

545 - 545

A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|--------------------------|--------------------------|--------|------------------|----------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2009 | 276.0 | 115.0 | 391.0 | | |
| | OCTOBER 2009 | 274.0 | 113.0 | 387.0 | | |
| | APRIL 2010 | 274.0 | 113.0 | 387.0 | | |
| | OCTOBER 2010 | 251.0 | 113.0 | 364.0 | | |
| | APRIL 2011 | 260.0 | 109.0 | 369.0 | | |
| | OCTOBER 2011 | 263.0 | 108.0 | 371.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 261.5 + | 4.83 | X | 5,696.00 | = 1,517,015.68 |
| | 9-12 PUPILS | 108.5 + | 3.33 | X | 6,122.00 | = 684,623.26 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 6,122.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,696.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,122.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .5741 | 150.1 | X .15 | X | 5,696.00 | = 128,245.44 |
| | 9-12 DISADVANTAGED @ .5741 | 62.3 | X .15 | X | 6,122.00 | = 57,210.09 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,696.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 6,122.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 261.5 | | X | 43.00 | = 11,244.50 |
| | 9-12 STUDENT ASSESSMENT | 108.5 | | X | 43.00 | = 4,665.50 |
| | K-8 TECHNOLOGY RESOURCES | 261.5 | | X | 98.00 | = 25,627.00 |
| | 9-12 TECHNOLOGY RESOURCES | 108.5 | | X | 296.00 | = 32,116.00 |
| | K-2 PUPILS | 103.5 | X .10 | X | 5,696.00 | = 58,953.60 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 69,069.75 |
| | OPERATING ALLOCATION | | | | | 2,588,770.82 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 2,511,107.69 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 2,511,107.69 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 45 / MSAD 45

2012-13

545 - 545

B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|-----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2010-11 | 34,316.24 | X | 101.10% | = | 34,693.72 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 429,251.90 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11 | 0.00 | X | 101.10% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 188,863.64 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2011-12 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 652,809.26 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 3,163,916.95 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|-----------------|-----------|----------|--------------|
| 42 | TOTAL PRINCIPAL & INTEREST | | 0.00 | 0.00 | 0.00 |
| 43 | APPROVED LEASES FOR 2011-12 - RSU 45 / MSAD 45 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2011-12 - RSU 45 / MSAD 45 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2010-11 - RSU 45 / MSAD 45 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 3,163,916.95 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 45 / MSAD 45

2012-13

545 - 545

| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|--|-----------------------|---|---------------------|--------------------|--------------------------|
| | AVG. CAL. YEAR PUPILS | OPERATING ALLOCATION | + DEBT ALLOCATION | = TOWN ALLOCATION | |
| PERHAM | 47.0 13.04% | 412,574.77 | 0.00 | 412,574.77 | |
| WADE | 32.0 8.88% | 280,955.83 | 0.00 | 280,955.83 | |
| WASHBURN | 281.5 78.08% | 2,470,386.35 | 0.00 | 2,470,386.35 | |
| TOTAL | 360.5 | | | 3,163,916.95 | |
| | | 2011 STATE VALUATION X MILL EXPECTATION | = TOWN CONTRIBUTION | OR TOWN ALLOCATION | |
| PERHAM | | 22,050,000 7.800 | 171,990.00 | 412,574.77 | 171,990.00 22.19% 7.80M |
| WADE | | 14,150,000 7.800 | 110,370.00 | 280,955.83 | 110,370.00 14.24% 7.80M |
| WASHBURN | | 63,150,000 7.800 | 492,570.00 | 2,470,386.35 | 492,570.00 63.57% 7.80M |
| TOTAL | | 99,350,000 | 774,930.00 | 3,163,916.95 | 774,930.00 100.00% 7.80M |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 45 / MSAD 45

2012-13

545 - 545

| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|------------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 3,163,916.95 | 774,930.00 | 2,388,986.95 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 3,163,916.95 | 774,930.00 | 2,388,986.95 |
| 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 | | | 0.00 |
| 59E LESS MAINECARE SEED - PUBLIC | | | 61,666.94 |
| 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 | | | 2,327,320.01 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | LOCAL SHARE % = 24.49% | STATE SHARE % = 75.51% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | LOCAL SHARE % = 26.44% | STATE SHARE % = 73.56% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 3,241,580.08 | | |

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 45 / MSAD 45

2012-13

545 - 545

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July | 193,943.33 | 199,992.95 | 0.00 | 0.00 |
| August | 193,943.33 | 199,992.95 | 0.00 | 0.00 |
| September | 193,943.33 | 199,992.95 | 0.00 | 0.00 |
| October | 193,943.33 | 199,992.95 | 0.00 | 0.00 |
| November | 193,943.33 | 199,992.95 | 0.00 | 0.00 |
| December | 193,943.33 | 199,992.95 | 0.00 | 0.00 |
| January | 193,943.33 | 199,992.95 | 0.00 | 0.00 |
| February | 193,943.33 | 199,992.96 | 0.00 | 0.00 |
| March | 193,943.33 | 197,260.83 | 0.00 | 0.00 |
| April | 193,943.33 | 0.00 | 0.00 | 0.00 |
| May | 193,943.33 | 0.00 | 0.00 | 0.00 |
| June | 193,943.38 | 0.00 | 0.00 | 0.00 |
| Total | 2,327,320.01 | 1,797,204.44 | 0.00 | 0.00 |