

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 24

2010-11

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	1,112	579	1,691	860	2,551
10 ATTENDING PUPILS (OCTOBER 2009)	1,192	609	1,801	879	2,680
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,152.0	594.0	1,746.0 (67%)	869.5 (33%)	2,615.5

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	67.8 (17:1)	37.1 (16:1)	58.0 (15:1)	=	162.9 /	197.9 =	=	.82 X	9783,344 =	=	5374,969	2647,373
B. GUIDANCE	3.3 (350:1)	1.7 (350:1)	3.5 (250:1)	=	8.5 /	7.7 =	=	1.10 X	422,248 =	=	311,197	153,276
C. LIBRARIANS	1.4 (800:1)	0.7 (800:1)	1.1 (800:1)	=	3.2 /	4.0 =	=	.80 X	234,932 =	=	125,924	62,022
D. HEALTH	1.4 (800:1)	0.7 (800:1)	1.1 (800:1)	=	3.2 /	3.2 =	=	1.00 X	146,476 =	=	98,139	48,337
E. EDUCATION TECHS	11.5 (100:1)	5.9 (100:1)	3.5 (250:1)	=	20.9 /	24.1 =	=	.87 X	455,331 =	=	265,412	130,726
F. LIBRARY TECHS	2.3 (500:1)	1.2 (500:1)	1.7 (500:1)	=	5.2 /	4.1 =	=	1.27 X	79,527 =	=	67,669	33,330
G. CLERICAL	5.8 (200:1)	3.0 (200:1)	4.3 (200:1)	=	13.1 /	19.2 =	=	.68 X	565,845 =	=	257,799	126,976
H. SCHOOL ADMIN.	3.8 (305:1)	1.9 (305:1)	2.8 (315:1)	=	8.5 /	12.0 =	=	.71 X	882,261 =	=	419,691	206,714

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	62,856	31,302
B. Supplies and Equipment	337	466	588,402	405,187
C. Professional Development	57	57	99,522	49,562
D. Instructional Leadership Support	24	24	41,904	20,868
E. Co- and Extra-Curricular Student	33	111	57,618	96,515
F. System Administration/Support	215	215	375,390	186,943
G. Operations & Maintenance	986	1,172	1721,556	1019,054

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1122,944	553,092
B. Education & Library Technicians	36.00%	119,909	59,060
C. Clerical	29.00%	74,762	36,823
D. School Administrators	14.00%	58,757	28,940

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-585,201	-288,257
16 Adjustment for Title I Revenues	-355,691	-175,191

17 TOTALS	10303,526	5432,650
18 E.P.S. RATES	5,901	6,248

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	1,775.0	835.0	2,610.0		
	OCTOBER 2007	1,750.0	883.0	2,633.0		
	APRIL 2008	1,748.0	858.0	2,606.0		
	OCTOBER 2008	1,720.0	872.0	2,592.0		
	APRIL 2009	1,731.0	838.0	2,569.0		
	OCTOBER 2009	1,749.0	844.0	2,593.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,740.0 +	5.50	X	5,901.00	= 10,300,195.50
	9-12 PUPILS	841.0 +	14.00	X	6,248.00	= 5,342,040.00
	ADULT EDUC. COURSES AT .1	9.1		X	6,248.00	= 56,856.80
	K-8 EQUIV. INSTR. PUPILS	0.875		X	5,901.00	= 5,163.38
	9-12 EQUIV. INSTR. PUPILS	0.625		X	6,248.00	= 3,905.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5180	901.3	X .15	X	5,901.00	= 797,785.70
	9-12 DISADVANTAGED @ .5180	435.6	X .15	X	6,248.00	= 408,244.32
	K-8 LIMITED ENGLISH PROF.	30.0	X .500	X	5,901.00	= 88,515.00
	9-12 LIMITED ENGLISH PROF.	21.0	X .500	X	6,248.00	= 65,604.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,740.0		X	42.00	= 73,080.00
	9-12 STUDENT ASSESSMENT	841.0		X	42.00	= 35,322.00
	K-8 TECHNOLOGY RESOURCES	1,740.0		X	95.00	= 165,300.00
	9-12 TECHNOLOGY RESOURCES	841.0		X	288.00	= 242,208.00
	K-2 PUPILS	590.0	X .10	X	5,901.00	= 348,159.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 141,594.25
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,073,972.95
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					17,531,753.76
30	ADJUSTED TOTAL OPERATING ALLOCATION					17,531,753.76

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	206,747.21	X	102.50%	=	211,915.89
32	SPECIAL EDUCATION - EPS ALLOCATION					3,941,182.35
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	443,653.36	X	102.50%	=	454,744.69
35	TRANSPORTATION - EPS ALLOCATION					1,468,882.80
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					69,218.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,145,943.73
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					23,677,697.49

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
ELLSWORTH					
	11/01/10	NEW HIGH SCHOOL	660,000.00	68,542.50	728,542.50
	05/01/11	NEW HIGH SCHOOL	0.00	51,547.50	51,547.50
	11/01/10	PREK5 ADDN AND 6-8 RENOV	0.00	1,122,808.25	1,122,808.25
	05/01/11	PREK5 ADDN AND 6-8 RENOV	0.00	704,200.30	704,200.30
PENINSULA CSD #20					
	11/01/10	NEW PREK8 ELEMENTARY SCHOOL	594,000.00	267,632.64	861,632.64
	05/01/11	NEW PREK8 ELEMENTARY SCHOOL	0.00	251,428.32	251,428.32
42	TOTAL PRINCIPAL & INTEREST		1,254,000.00	2,466,159.51	3,720,159.51
43	APPROVED LEASES FOR 2009-10 - RSU 24				0.00
43	APPROVED LEASES FOR 2009-10 - ELLSWORTH				6,192.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - RSU 24				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - ELLSWORTH				11,648.00
44	INSURED VALUE FACTOR FOR 2008-09 - RSU 24				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - HANCOCK				1,164.28
44	INSURED VALUE FACTOR FOR 2008-09 - LAMOINE				403.20
44	INSURED VALUE FACTOR FOR 2008-09 - MARIAVILLE				427.66
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 26				427.63
47	TOTAL DEBT SERVICE ALLOCATION				3,740,422.28
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				27,418,119.77

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	=	TOWN ALLOCATION
EASTBROOK	58.5	2.29%	542,219.27	241.70	542,460.97
ELLSWORTH	1,048.5	41.08%	9,726,798.13	2,624,938.55	12,351,736.68
FRANKLIN	190.5	7.46%	1,766,356.23	0.00	1,766,356.23
GOULDSBORO	191.0	7.48%	1,771,091.77	814,538.86	2,585,630.63
HANCOCK	340.0	13.32%	3,153,869.31	1,164.28	3,155,033.59
LAMOINE	193.0	7.56%	1,790,033.93	403.20	1,790,437.13
MARIAVILLE	67.0	2.62%	620,355.67	427.66	620,783.33
SORRENTO	21.0	0.82%	194,157.12	0.00	194,157.12
STEBEN	145.5	5.70%	1,349,628.76	0.00	1,349,628.76
SULLIVAN	182.5	7.15%	1,692,955.37	0.00	1,692,955.37
WALTHAM	45.0	1.76%	416,727.48	185.93	416,913.41
WINTER HARBOR	70.0	2.76%	653,504.45	298,522.10	952,026.55
TOTAL	2,552.5				27,418,119.77

	2009 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
EASTBROOK	62,700,000	6.900	432,630.00		542,460.97	432,630.00	2.18%	6.90M
ELLSWORTH	1,034,500,000	6.900	7,138,050.00		12,351,736.68	7,138,050.00	36.00%	6.90M
FRANKLIN	161,950,000	6.900	1,117,455.00		1,766,356.23	1,117,455.00	5.64%	6.90M
GOULDSBORO	423,200,000	6.900	2,920,080.00		2,585,630.63	2,585,630.63	13.04%	6.11M
HANCOCK	335,400,000	6.900	2,314,260.00		3,155,033.59	2,314,260.00	11.67%	6.90M
LAMOINE	272,100,000	6.900	1,877,490.00		1,790,437.13	1,790,437.13	9.03%	6.58M
MARIAVILLE	73,650,000	6.900	508,185.00		620,783.33	508,185.00	2.56%	6.90M
SORRENTO	99,650,000	6.900	687,585.00		194,157.12	194,157.12	0.98%	1.95M
STEBEN	200,200,000	6.900	1,381,380.00		1,349,628.76	1,349,628.76	6.81%	6.74M
SULLIVAN	177,150,000	6.900	1,222,335.00		1,692,955.37	1,222,335.00	6.17%	6.90M
WALTHAM	32,000,000	6.900	220,800.00		416,913.41	220,800.00	1.11%	6.90M
WINTER HARBOR	200,450,000	6.900	1,383,105.00		952,026.55	952,026.55	4.81%	4.75M
TOTAL	3,072,950,000		21,203,355.00		27,418,119.77	19,825,595.19	100.00%	6.45M

STATE OF MAINE
DEPARTMENT OF EDUCATION
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,418,119.77	19,825,595.19	7,592,524.58
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		141,252.00-	141,252.00
49E ADJUSTMENT FOR DEBT SERVICE FOR RSU AND AOS		989,780.45-	989,780.45
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,418,119.77	18,694,562.74	8,723,557.03
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			26,134.05
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			990,297.10
60 ADJUSTED STATE CONTRIBUTION			7,707,125.88
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 72.31%	STATE SHARE % = 27.69%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 71.89%	STATE SHARE % = 28.11%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	27,960,338.96		

***** WARRANT ARTICLE *****						
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	DEBT ADJ. LINE 49E	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
EASTBROOK			542,460.97	432,630.00	2.31%	6.90
ELLSWORTH			12,351,736.68	7,138,050.00	38.18%	6.90
FRANKLIN			1,766,356.23	1,117,455.00	5.98%	6.90
GOULDSBORO	716,034.98	103,180.00	2,585,630.63	1,766,415.65	9.45%	4.17
HANCOCK			3,155,033.59	2,314,260.00	12.38%	6.90
LAMOINE			1,790,437.13	1,790,437.13	9.58%	6.58
MARIAVILLE			620,783.33	508,185.00	2.72%	6.90
SORRENTO			194,157.12	194,157.12	1.04%	1.95
STEUBEN			1,349,628.76	1,349,628.76	7.22%	6.74
SULLIVAN			1,692,955.37	1,222,335.00	6.54%	6.90
WALTHAM			416,913.41	220,800.00	1.18%	6.90
WINTER HARBOR	273,745.47	38,072.00	952,026.55	640,209.08	3.42%	3.19
TOTAL	989,780.45	141,252.00	27,418,119.77	18,694,562.74	100.00%	6.08

STATE OF MAINE
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	332,247.19	332,247.19	0.00	0.00
August	332,247.19	332,247.19	0.00	0.00
September	332,247.19	332,247.19	0.00	0.00
October	332,247.19	332,247.20	0.00	0.00
November	332,247.19	332,247.20	2,712,983.39	2,712,983.39
December	332,247.19	332,247.20	0.00	0.00
Janurary	332,247.19	332,247.20	0.00	0.00
February	332,247.19	332,247.20	0.00	0.00
March	332,247.19	332,247.20	0.00	0.00
April	332,247.19	332,247.20	0.00	0.00
May	332,247.19	332,247.20	1,007,176.12	1,007,176.12
June	332,247.28	332,247.20	0.00	0.00
Total	3,986,966.37	3,986,966.37	3,720,159.51	3,720,159.51