PAGE 1

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

| ===    |                                  |                 |                   |                 | .=======        | ======= |                     |                      |                   |
|--------|----------------------------------|-----------------|-------------------|-----------------|-----------------|---------|---------------------|----------------------|-------------------|
| 1.     | COMPUTATION OF E.P.S. RATES      |                 |                   |                 |                 |         |                     |                      |                   |
|        |                                  |                 |                   | ·               |                 |         |                     | 0 10                 |                   |
|        |                                  |                 |                   | K-5             | 6-8             | K-8     |                     | 9-12                 | TOTAL             |
| 9      | ATTENDING PUPILS (APRIL          | 2010)           |                   | 1,185           | 604             | 1,789   |                     | 852                  | 2,641             |
| 10     | ATTENDING PUPILS (OCTOBE         | R 2010)         |                   | 1,267           | 598             | 1,865   |                     | 822                  | 2,687             |
| 11     | AVERAGE ATTENDING PUPILS (APRIL  | & OCTOBER), CAI | ENDAR YEAR 2010   | 1,226.0         | 601.0           | 1,827.  | .0 ( 69%)           | 837.0 ( 31%)         | 2,664.0           |
|        |                                  |                 |                   |                 | 7               |         |                     | 77                   | 0 1               |
| 12     | Position K-5                     | 6-8             | 9-12 =            | E.P.S.<br>FTE / | Actual<br>FTE = | Ratio X | EPS Tot<br>Salary = | Elementary<br>Salary | Secondary         |
| <br>А. | TEACHERS 72.1 (17:1)             | 37.6 (16:1)     | 55.8 (15:1) =     | 165.5 /         | 205.7 =         | .80 X   | 10335,603 =         | 5705 <b>,</b> 253    | 2563,229          |
| В.     | GUIDANCE 3.5 (350:1)             | 1.7 (350:1)     | 3.3 (250:1) =     | 8.5 /           |                 | 1.18 X  | 388,676 =           |                      | 142,178           |
| С.     | LIBRARIANS 1.5 (800:1)           | 0.8 (800:1)     | 1.0 (800:1) =     | 3.3 /           | 2.0 =           | 1.65 X  | 119,347 =           | 135,877              | 61,046            |
| D.     | HEALTH 1.5 (800:1)               | 0.8 (800:1)     | 1.0 (800:1) =     | 3.3 /           | 5.0 =           | .66 X   | 119,347 = 240,089 = | 109,337              | 49,122            |
| Ε.     | EDUCATION TECHS 12.3 (100:1)     | 6.0 (100:1)     | 3.3 (250:1) =     | 21.6 /          | 15.7 =          | 1.38 X  | 293,944 =           | 279 <b>,</b> 894     | 125,749           |
| F.     | LIBRARY TECHS 2.5 (500:1)        | 1.2 (500:1)     | 1.7 (500:1) =     |                 |                 |         | 92,062 =            | 74,322               | 33,391            |
| G.     | CLERICAL 6.1 (200:1)             | 3.0 (200:1)     | 4.2 (200:1) =     |                 | 16.0 =          | .83 X   | 485,963 =           | 278,311              | 125,038           |
| Н.     | SCHOOL ADMIN. 4.0 (305:1)        | 2.0 (305:1)     | 2.7 (315:1) =     | 8.7 /           | 12.4 =          | .70 X   | 950,463 =           | 459,074              | 206,250           |
| 13     | Other Support Costs (Per Pupil)  | K-8             | 9-12              |                 |                 |         |                     | Elementary           | Secondary         |
| Α.     | Substitute Teachers -1/2 Day     | 37              | 37                |                 |                 |         |                     | 67 <b>,</b> 599      | 30,969            |
|        | Supplies and Equipment           | 342             | 473               |                 |                 |         |                     | 624,834              | 395 <b>,</b> 901  |
|        | Professional Development         | 58              | 58                |                 |                 |         |                     | 105,966              | 48,546            |
| D.     | Instructional Leadership Support | 24              | 24                |                 |                 |         |                     | 43,848               | 20,088            |
| Ε.     | Co- and Extra-Curricular Student |                 | 113               |                 |                 |         |                     | 62,118               | •                 |
| F.     | 1                                | 218             | 218               |                 |                 |         |                     | 398 <b>,</b> 286     | 182,466           |
| G.     | Operations & Maintenance         | 1,002           | 1,191             |                 |                 |         |                     | 1830,654             | 996 <b>,</b> 867  |
| 14     | Salary Benefits                  | Pe              | rcentage          |                 |                 |         |                     | Elementary           | Secondary         |
|        | Teachers, Guidance, Librarians & | Health          | 19.00%            |                 |                 |         |                     | 1190,716             | 534,959           |
| В.     | Education & Library Technicians  |                 | 36.00%            |                 |                 |         |                     | 127,518              | 57,290            |
| С.     | Clerical                         |                 | 29.00%            |                 |                 |         |                     | 80,710               | 36,261            |
| D.     | School Administrators            |                 | 14.00%            |                 |                 |         |                     | 64,270               | 28,875            |
| 15     | Regional Adjustment For Salaries | , Benefits & Su | bstitutes, (Facto | or = 0.93       |                 |         |                     | -622 <b>,</b> 253    | -279,604          |
| 16     | Adjustment for Title I Revenues  |                 |                   |                 |                 |         |                     | -352 <b>,</b> 231    | -158,248          |
| 17     | TOTALS                           |                 |                   |                 |                 |         |                     | 10980,561            | 5294 <b>,</b> 952 |
| 18     | E.P.S. RATES                     |                 |                   |                 |                 |         |                     | 6,010                | 6,326             |

# STATE OF MAINE RUN ON 06/21/12

PAGE 2

#### DEPARTMENT OF EDUCATION AUGUSTA 04333

RSU 24 2011-12 824 - 824

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

A. OPERATING COST ALLOCATIONS 19 SUBSIDIZABLE PUPILS K-8 9-12 TOTAL 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 APRIL 2010 1,738.0 818.0 2,556.0 OCTOBER 2010 1,815.0 796.0 2,611.0 21 BASIC COUNTS AVG. CAL. DECLINING X SAU YEAR PUPILS ENROLL. ADJ X EPS RATES 1,776.5 + 0.00 X6,010.00 = 10,676,765.00 K-8 PUPILS 9-12 PUPILS 807.0 + 30.66 X 6,326.00 =
ADULT EDUC. COURSES AT .1 7.2 X 6,326.00 =
K-8 EQUIV. INSTR. PUPILS 1.750 X 6,010.00 =
9-12 EQUIV. INSTR. PUPILS 0.250 X 6,326.00 = 5,299,037.16 45,547.20 10,517.50 1,581.50 WEIGHTED COUNTS PUPILS WEIGHTS X K-8 DISADVANTAGED @ .5713 1,014.9 X .15 X 6,010.00 = 914,932.35 9-12 DISADVANTAGED @ .5713 461.0 X .15 X 6,326.00 = 437,442.90 K-8 LIMITED ENGLISH PROF. 35.0 X .500 X 6,010.00 = 105,175.00 9-12 LIMITED ENGLISH PROF. 8.0 X .500 X 6,326.00 = 25,304.00PUPILS WEIGHTS X TARGETED FUNDS 43.00 = 76,389.50 43.00 = 34,701.00 K-8 STUDENT ASSESSMENT 1,776.5 X 

 807.0
 X
 43.00
 =

 ,776.5
 X
 97.00
 =

 807.0
 X
 293.00
 =

 629.0
 X
 .10
 X
 6,010.00
 =

 9-12 STUDENT ASSESSMENT 807.0 172,320.50 K-8 TECHNOLOGY RESOURCES 1,776.5 807.0 X 236,451.00 9-12 TECHNOLOGY RESOURCES K-2 PUPILS 378,029.00 ISOLATED SMALL SCHOOL ADJUSTMENT K-8 SMALL SCHOOL ADJUSTMENT 131,133.68 9-12 SMALL SCHOOL ADJUSTMENT 0.00 OPERATING ALLOCATION 18,545,327.29 OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 17,988,967.47 30 ADJUSTED TOTAL OPERATING ALLOCATION 17,988,967.47

# STATE OF MAINE RUN ON 06/21/12 DEPARTMENT OF EDUCATION

2011-12

29,213,294.38

PAGE 3

824 - 824

AUGUSTA 04333

RSU 24

48 TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

B. OTHER SUBSIDIZABLE COSTS 31 GIFTED & TALENTED EXPENDITURES FOR 2009-10 168,959.00 X 101.60% = 171,662.34 32 SPECIAL EDUCATION - EPS ALLOCATION 3,834,586.98 34 VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10 362,065.54 X 101.60% = 367,858.59 35 TRANSPORTATION - EPS ALLOCATION 1,654,567.64 36 TRANSPORTATION (BUS PURCHASES) FOR 2010-11 160,000.00 39 TOTAL OTHER SUBSIDIZABLE COSTS 6,188,675.55 40 TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) 24,177,643.02 C. DEBT SERVICE ALLOCATIONS 41 DEBT SERVICE NAME OF PROJECT PRINCIPAL INTEREST ELLSWORTH 05/01/12 NEW HIGH SCHOOL 11/01/11 PREKS ADDITION 
 11/01/11
 NEW HIGH SCHOOL
 660,000.00
 51,547.50
 711,547.50

 05/01/12
 NEW HIGH SCHOOL
 0.00
 34,387.50
 34,387.50

 11/01/11
 PREK5 ADDN AND 6-8 RENOV
 1,839,795.95
 704,200.30
 2,543,996.25

 05/01/12
 PREK5 ADDN AND 6-8 RENOV
 0.00
 652,594.02
 652,594.02
 PENINSULA CSD #20 11/01/11 NEW PREK8 ELEMENTARY SCHOOL 594,000.00 251,428.32 845,428.32 0.00 245,265.57 245,265.57 05/01/12 NEW PREK8 ELEMENTARY SCHOOL 42 TOTAL PRINCIPAL & INTEREST 3,093,795.95 1,939,423.21 5,033,219.16 43 APPROVED LEASES FOR 2010-11 - RSU 24 0.00 43A APPROVED LEASE PURCHASES FOR 2010-11 - RSU 24 0.00 44 INSURED VALUE FACTOR FOR 2009-10 - RSU 24 0.00 44 INSURED VALUE FACTOR FOR 2009-10 - HANCOCK 2,030.34 44 INSURED VALUE FACTOR FOR 2009-10 - LAMOINE 401.86 47 TOTAL DEBT SERVICE ALLOCATION 5,035,651.36

PAGE 4

# 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

| D. LOCAL CONTRIB | SUTION CALCULA           | ATION - M | MILL EXPECTATION        |            |                      | TOTAL<br>ALLOCATION  | LOCAL<br>CONTRIBUTION |         |       |
|------------------|--------------------------|-----------|-------------------------|------------|----------------------|----------------------|-----------------------|---------|-------|
|                  | AVG. CAL.<br>YEAR PUPILS | 5         | OPERATING<br>ALLOCATION |            | DEBT<br>+ ALLOCATION | TOWN<br>= ALLOCATION |                       |         |       |
| EASTBROOK        | 54.0                     | 2.10%     | 507,730.50              |            | 0.00                 | 507,730.50           |                       |         |       |
| ELLSWORTH        | 1,070.5                  | 41.68%    | 10,077,241.61           |            | 3,942,525.27         | 14,019,766.88        |                       |         |       |
| FRANKLIN         | 196.0                    | 7.63%     | 1,844,754.16            |            | 0.00                 | 1,844,754.16         |                       |         |       |
| GOULDSBORO       | 192.5                    | 7.49%     | 1,810,905.46            |            | 783,427.51           | 2,594,332.97         |                       |         |       |
| HANCOCK          | 318.0                    | 12.38%    | 2,993,192.21            |            | 2,030.34             | 2,995,222.55         |                       |         |       |
| LAMOINE          | 192.5                    | 7.49%     | 1,810,905.46            |            | 401.86               | 1,811,307.32         |                       |         |       |
| MARIAVILLE       | 65.0                     | 2.53%     | 611,694.37              |            | 0.00                 | 611,694.37           |                       |         |       |
| SORRENTO         | 24.0                     | 0.93%     | 224,852.08              |            | 0.00                 | 224,852.08           |                       |         |       |
| STEUBEN          | 145.5                    | 5.66%     | 1,368,454.59            |            | 0.00                 | 1,368,454.59         |                       |         |       |
| SULLIVAN         | 188.0                    | 7.32%     | 1,769,803.47            |            | 0.00                 | 1,769,803.47         |                       |         |       |
| WALTHAM          | 47.0                     | 1.83%     | 442,450.87              |            | 0.00                 | 442,450.87           |                       |         |       |
| WINTER HARBOR    | 75.5                     | 2.96%     | 715,658.23              |            | 307,266.38           | 1,022,924.61         |                       |         |       |
| TOTAL            | 2,568.5                  |           |                         |            |                      | 29,213,294.37        |                       |         |       |
|                  |                          | 2         | 2010 STATE              | MILL       | TOWN                 | TOWN                 |                       |         |       |
|                  |                          |           | VALUATION X E           | XPECTATION | = CONTRIBUTION       | OR ALLOCATION        |                       |         |       |
| EASTBROOK        |                          |           | 69,600,000              | 7.470      | 519,912.00           | 507,730.50           | 507,730.50            |         | 7.29M |
| ELLSWORTH        |                          |           | 1,057,300,000           | 7.470      | 7,898,031.00         | 14,019,766.88        | 7,898,031.00          | 36.50%  | 7.47M |
| FRANKLIN         |                          |           | 163,650,000             | 7.470      | 1,222,465.50         | 1,844,754.16         |                       | 5.65%   | 7.47M |
| GOULDSBORO       |                          |           | 438,350,000             | 7.470      | 3,274,474.50         | 2,594,332.97         | 2,594,332.97          | 11.99%  | 5.92M |
| HANCOCK          |                          |           | 379,250,000             | 7.470      | 2,832,997.50         | 2,995,222.55         | 2,832,997.50          |         | 7.47M |
| LAMOINE          |                          |           | 283,750,000             | 7.470      | 2,119,612.50         | 1,811,307.32         | 1,811,307.32          |         | 6.38M |
| MARIAVILLE       |                          |           | 75,350,000              | 7.470      | 562,864.50           | 611,694.37           |                       |         | 7.47M |
| SORRENTO         |                          |           | 103,800,000             | 7.470      | 775,386.00           |                      |                       |         | 2.17M |
| STEUBEN          |                          |           | 198,600,000             | 7.470      | 1,483,542.00         |                      | • •                   |         | 6.89M |
| SULLIVAN         |                          |           | 182,950,000             | 7.470      | 1,366,636.50         |                      |                       |         | 7.47M |
| WALTHAM          |                          |           | 30,500,000              | 7.470      | 227,835.00           | 442,450.87           |                       |         | 7.47M |
| WINTER HARBOR    |                          |           | 226,600,000             | 7.470      | 1,692,702.00         | 1,022,924.61         | 1,022,924.61          | 4.72%   | 4.51M |
| TOTAL            |                          |           | 3,209,700,000           |            | 23,976,459.00        | 29,213,294.37        | 21,640,432.07         | 100.00% | 6.74M |

#### STATE OF MAINE DEPARTMENT OF EDUCATION

RUN ON 06/21/12

PAGE 5

DEPARTMENT OF EDUCATION
AUGUSTA 04333

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION | LOCAL<br>CONTRIBUTION                       | STATE<br>CONTRIBUTION   |
|---|---------------------|---|---|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS 49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS 49E ADJUSTMENT FOR DEBT SERVICE FOR RSU AND AOS   | 29,213,294.38       | 21,640,432.07<br>120,214.00-<br>950,223.37- | 120,214.00  |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS 51 PLUS AUDIT ADJUSTMENTS 52 LESS AUDIT ADJUSTMENTS 53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION 54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3% 55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT 56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT 59A MINIMUM TEACHER SALARY ADJUSTMENT 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE 59E LESS MAINECARE SEED | 29,213,294.38       | 20,569,994.70                               | 8,643,299.68<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>0.00<br>19,490.12 |
| 60 ADJUSTED STATE CONTRIBUTION  |                     |   | 8,623,809.56  |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):  |                     |   |   |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 29,769,654.20       |   |   |

|   |            |            | =========<br>***** WARRANT | ====================================== | ======  | ====== |
|---|------------|------------|----------------------------|--|---------|--------|
|   | DEBT ADJ.  | MSE ADJ.   | TOTAL                      | LOCAL                                  |         |        |
| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | LINE 49E   | LINE 49D   | ALLOCATION                 | CONTRIBUTION                           | PERCENT | MILLS  |
|   |            |            |                            |  |         |        |
| EASTBROOK                               |            |            | 507 <b>,</b> 730.50        | 507,730.50                             | 2.47%   | 7.29   |
| ELLSWORTH                               |            |            | 14,019,766.88              | 7,898,031.00                           | 38.40%  | 7.47   |
| FRANKLIN                                |            |            | 1,844,754.16               | 1,222,465.50                           | 5.94%   | 7.47   |
| GOULDSBORO                              | 682,529.85 | 86,163.00  | 2,594,332.97               | 1,825,640.12                           | 8.88%   | 4.16   |
| HANCOCK                                 |            |            | 2,995,222.55               | 2,832,997.50                           | 13.77%  | 7.47   |
| LAMOINE                                 |            |            | 1,811,307.32               | 1,811,307.32                           | 8.81%   | 6.38   |
| MARIAVILLE                              |            |            | 611,694.37                 | 562,864.50                             | 2.74%   | 7.47   |
| SORRENTO                                |            |            | 224,852.08                 | 224,852.08                             | 1.09%   | 2.17   |
| STEUBEN                                 |            |            | 1,368,454.59               | 1,368,454.59                           | 6.65%   | 6.89   |
| SULLIVAN                                |            |            | 1,769,803.47               | 1,366,636.50                           | 6.64%   | 7.47   |
| WALTHAM                                 |            |            | 442,450.87                 | 227,835.00                             | 1.11%   | 7.47   |
| WINTER HARBOR                           | 267,693.52 | 34,051.00  | 1,022,924.62               | 721,180.09                             | 3.50%   | 3.18   |
| TOTAL                                   | 950,223.37 | 120,214.00 | 29,213,294.38              | 20,569,994.70                          | 100.00% | 6.41   |

# STATE OF MAINE DEPARTMENT OF EDUCATION

RUN ON 06/21/12

A U G U S T A 04333 PAGE 6

#### COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

| SCHEDULED PAYMENTS & YEAR- | -TO-DATE | PAYMENTS |
|----------------------------|----------|----------|
|----------------------------|----------|----------|

| MONTH     | SUBSIDY      | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July      | 299,215.86   | 300,840.04   | 0.00         | 0.00         |
| August    | 299,215.86   | 300,840.04   | 0.00         | 0.00         |
| September | 299,215.86   | 300,840.04   | 0.00         | 0.00         |
| October   | 299,215.86   | 300,840.04   | 0.00         | 0.00         |
| November  | 299,215.86   | 300,840.04   | 4,100,972.07 | 4,100,972.07 |
| December  | 299,215.86   | 300,840.04   | 0.00         | 0.00         |
| Janurary  | 299,215.86   | 300,840.04   | 0.00         | 0.00         |
| February  | 299,215.86   | 300,840.04   | 0.00         | 0.00         |
| March     | 299,215.86   | 300,840.05   | 0.00         | 0.00         |
| April     | 299,215.86   | 300,840.05   | 0.00         | 0.00         |
| May       | 299,215.86   | 300,840.05   | 932,247.09   | 932,247.09   |
| June      | 299,215.94   | 281,349.93   | 0.00         | 0.00         |
| Total     | 3,590,590.40 | 3,590,590.40 | 5,033,219.16 | 5,033,219.16 |