

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 24

2009-10

824 - 824

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	1,104	603	1,707	902	2,609
10 ATTENDING PUPILS (OCTOBER 2008)	1,104	577	1,681	895	2,576
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,104.0	590.0	1,694.0 (65%)	898.5 (35%)	2,592.5

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	64.9 (17:1)	36.9 (16:1)	59.9 (15:1)	=	161.7 /	197.4 =	=	.82 X	9475,340 =	=	5050,356	2719,423
B. GUIDANCE	3.2 (350:1)	1.7 (350:1)	3.6 (250:1)	=	8.5 /	6.9 =	=	1.23 X	366,907 =	=	293,342	157,954
C. LIBRARIANS	1.4 (800:1)	0.7 (800:1)	1.1 (800:1)	=	3.2 /	3.1 =	=	1.03 X	172,453 =	=	115,458	62,169
D. HEALTH	1.4 (800:1)	0.7 (800:1)	1.1 (800:1)	=	3.2 /	2.4 =	=	1.33 X	113,859 =	=	98,431	53,001
E. EDUCATION TECHS	11.0 (100:1)	5.9 (100:1)	3.6 (250:1)	=	20.5 /	13.8 =	=	1.49 X	242,194 =	=	234,565	126,304
F. LIBRARY TECHS	2.2 (500:1)	1.2 (500:1)	1.8 (500:1)	=	5.2 /	4.1 =	=	1.27 X	75,907 =	=	62,661	33,741
G. CLERICAL	5.5 (200:1)	3.0 (200:1)	4.5 (200:1)	=	13.0 /	12.9 =	=	1.01 X	373,411 =	=	245,144	132,001
H. SCHOOL ADMIN.	3.6 (305:1)	1.9 (305:1)	2.9 (315:1)	=	8.4 /	11.4 =	=	.74 X	815,191 =	=	392,107	211,134

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	59,290	31,448
B. Supplies and Equipment	329	455	557,326	408,818
C. Professional Development	56	56	94,864	50,316
D. Instructional Leadership Support	23	23	38,962	20,666
E. Co- and Extra-Curricular Student	32	108	54,208	97,038
F. System Administration/Support	210	210	355,740	188,685
G. Operations & Maintenance	962	1,143	1629,628	1026,986

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1055,942	568,584
B. Education & Library Technicians	36.00%	107,001	57,616
C. Clerical	29.00%	71,092	38,280
D. School Administrators	14.00%	54,895	29,559

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-548,819	-295,484
16 Adjustment for Title I Revenues	-320,962	-172,825

17 TOTALS	9701,229	5545,412
18 E.P.S. RATES	5,727	6,172

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,783.0	838.0	2,621.0		
	OCTOBER 2006	1,751.0	876.0	2,627.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,734.0 +	20.50	X	5,727.00	= 10,048,021.50
	9-12 PUPILS	865.0 +	0.00	X	6,172.00	= 5,338,780.00
	ADULT EDUC. COURSES AT .1	13.8		X	6,172.00	= 85,173.60
	K-8 EQUIV. INSTR. PUPILS	1.750		X	5,727.00	= 10,022.25
	9-12 EQUIV. INSTR. PUPILS	1.125		X	6,172.00	= 6,943.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4715	817.6	X .15	X	5,727.00	= 702,359.28
	9-12 DISADVANTAGED @ .4715	407.8	X .15	X	6,172.00	= 377,541.24
	K-8 LIMITED ENGLISH PROF.	26.0	X .500	X	5,727.00	= 74,451.00
	9-12 LIMITED ENGLISH PROF.	7.0	X .500	X	6,172.00	= 21,602.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,734.0		X	41.00	= 71,094.00
	9-12 STUDENT ASSESSMENT	865.0		X	41.00	= 35,465.00
	K-8 TECHNOLOGY RESOURCES	1,734.0		X	93.00	= 161,262.00
	9-12 TECHNOLOGY RESOURCES	865.0		X	281.00	= 243,065.00
	K-2 PUPILS	572.0	X .10	X	5,727.00	= 327,584.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 96,405.07
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					17,599,769.84
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					17,071,776.74
30	ADJUSTED TOTAL OPERATING ALLOCATION					17,071,776.74

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	151,707.93	X	102.90%	=	156,107.46
32	SPECIAL EDUCATION - EPS ALLOCATION					3,056,701.84
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	442,461.76	X	102.90%	=	455,293.15
35	TRANSPORTATION - EPS ALLOCATION					1,478,929.54
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					172,246.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,319,277.99
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					22,391,054.73

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
ELLSWORTH					
	11/01/09 NEW HIGH SCHOOL	660,000.00	85,372.50		745,372.50
	05/01/10 NEW HIGH SCHOOL	0.00	68,542.50		68,542.50
PENINSULA CSD #20					
	11/01/09 NEW PREK8 ELEMENTARY SCHOOL	594,000.00	284,190.39		878,190.39
	05/01/10 NEW PREK8 ELEMENTARY SCHOOL	0.00	267,632.64		267,632.64
42	TOTAL PRINCIPAL & INTEREST	1,254,000.00	705,738.03		1,959,738.03
43	APPROVED LEASES FOR 2008-09 - RSU 24				0.00
43	APPROVED LEASES FOR 2008-09 - PENINSULA CSD				5,000.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - RSU 24				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - ELLSWORTH				11,648.00
44	INSURED VALUE FACTOR FOR 2007-08 - RSU 24				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - HANCOCK				485.05
44	INSURED VALUE FACTOR FOR 2007-08 - LAMOINE				502.00
47	TOTAL DEBT SERVICE ALLOCATION				1,977,373.08
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				24,368,427.81

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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	64.5	2.49%	557,537.26	0.00	557,537.26
ELLSWORTH	1,060.0	40.97%	9,173,615.12	825,563.00	9,999,178.12
FRANKLIN	198.5	7.67%	1,717,393.90	0.00	1,717,393.90
GOULDSBORO	193.0	7.46%	1,670,372.68	867,612.67	2,537,985.35
HANCOCK	346.5	13.39%	2,998,162.23	485.05	2,998,647.28
LAMOINE	196.5	7.60%	1,701,720.16	502.00	1,702,222.16
MARIAVILLE	69.5	2.69%	602,319.37	0.00	602,319.37
SORRENTO	20.0	0.77%	172,411.12	0.00	172,411.12
STEUBEN	162.0	6.26%	1,401,680.03	0.00	1,401,680.03
SULLIVAN	167.0	6.46%	1,446,462.14	0.00	1,446,462.14
WALTHAM	46.5	1.80%	403,038.99	0.00	403,038.99
WINTER HARBOR	63.0	2.44%	546,341.74	283,210.36	829,552.10
TOTAL	2,587.0				24,368,427.82

	2008 STATE VALUATION	MILL X EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
EASTBROOK	58,250,000	6.690	389,692.50	557,537.26	389,692.50	2.13%	6.69M
ELLSWORTH	1,007,250,000	6.690	6,738,502.50	9,999,178.12	6,738,502.50	36.76%	6.69M
FRANKLIN	137,150,000	6.690	917,533.50	1,717,393.90	917,533.50	5.01%	6.69M
GOULDSBORO	425,100,000	6.690	2,843,919.00	2,537,985.35	2,537,985.35	13.85%	5.97M
HANCOCK	302,150,000	6.690	2,021,383.50	2,998,647.28	2,021,383.50	11.03%	6.69M
LAMOINE	255,450,000	6.690	1,708,960.50	1,702,222.16	1,702,222.16	9.29%	6.66M
MARIAVILLE	69,050,000	6.690	461,944.50	602,319.37	461,944.50	2.52%	6.69M
SORRENTO	95,050,000	6.690	635,884.50	172,411.12	172,411.12	0.94%	1.81M
STEUBEN	181,450,000	6.690	1,213,900.50	1,401,680.03	1,213,900.50	6.62%	6.69M
SULLIVAN	175,100,000	6.690	1,171,419.00	1,446,462.14	1,171,419.00	6.39%	6.69M
WALTHAM	25,750,000	6.690	172,267.50	403,038.99	172,267.50	0.94%	6.69M
WINTER HARBOR	166,000,000	6.690	1,110,540.00	829,552.10	829,552.10	4.52%	5.00M
TOTAL	2,897,750,000		19,385,947.50	24,368,427.82	18,328,814.23	100.00%	6.33M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	24,368,427.81	18,328,814.23	6,039,613.58
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		121,045.00-	121,045.00
49E ADJUSTMENT FOR DEBT SERVICE FOR RSU AND AOS		1,028,514.10-	1,028,514.10
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	24,368,427.81	17,179,255.13	7,189,172.68
51 PLUS AUDIT ADJUSTMENTS			574,000.00
52 LESS AUDIT ADJUSTMENTS			29,696.13
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			794,350.66
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			6,939,125.89
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 75.22%	STATE SHARE % = 24.78%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 71.52%	STATE SHARE % = 28.48%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	24,896,420.91		

***** WARRANT ARTICLE *****						
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	DEBT ADJ. LINE 49E	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
EASTBROOK			557,537.26	389,692.50	2.27%	6.69
ELLSWORTH			9,999,178.12	6,738,502.50	39.22%	6.69
FRANKLIN			1,717,393.90	917,533.50	5.34%	6.69
GOULDSBORO	767,426.34	91,212.00	2,537,985.35	1,679,347.01	9.78%	3.95
HANCOCK			2,998,647.28	2,021,383.50	11.77%	6.69
LAMOINE			1,702,222.16	1,702,222.16	9.91%	6.66
MARIAVILLE			602,319.37	461,944.50	2.69%	6.69
SORRENTO			172,411.12	172,411.12	1.00%	1.81
STEUBEN			1,401,680.03	1,213,900.50	7.07%	6.69
SULLIVAN			1,446,462.14	1,171,419.00	6.82%	6.69
WALTHAM			403,038.99	172,267.50	1.00%	6.69
WINTER HARBOR	261,087.76	29,833.00	829,552.09	538,631.34	3.13%	3.24
TOTAL	1,028,514.10	121,045.00	24,368,427.81	17,179,255.13	100.00%	5.93

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	414,948.98	428,051.96	0.00	0.00
August	414,948.98	428,051.96	0.00	0.00
September	414,948.98	428,051.96	0.00	0.00
October	414,948.98	428,051.96	0.00	0.00
November	414,948.98	428,051.96	1,623,562.89	1,623,562.89
December	414,948.98	428,051.96	0.00	0.00
Janurary	414,948.98	428,051.96	0.00	0.00
February	414,948.98	281,804.82	0.00	0.00
March	414,948.98	281,804.83	0.00	0.00
April	414,948.98	281,804.83	0.00	0.00
May	414,948.98	281,804.83	336,175.14	336,175.14
June	414,949.08	855,804.83	0.00	0.00
Total	4,979,387.86	4,979,387.86	1,959,738.03	1,959,738.03