

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 24

2012-13

824 - 824

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	1,205	572	1,777	818	2,595
10 ATTENDING PUPILS (OCTOBER 2011)	1,244	567	1,811	792	2,603
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,224.5	569.5	1,794.0 (69%)	805.0 (31%)	2,599.0

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	72.0 (17:1)	35.6 (16:1)	53.7 (15:1)	=	161.3 /	197.9 =		.82 X	9955,872 =		5633,032	2530,783
B. GUIDANCE	3.5 (350:1)	1.6 (350:1)	3.2 (250:1)	=	8.3 /	8.5 =		.98 X	425,537 =		287,748	129,278
C. LIBRARIANS	1.5 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.2 /	2.0 =		1.60 X	120,660 =		133,209	59,847
D. HEALTH	1.5 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.2 /	4.0 =		.80 X	202,887 =		111,994	50,316
E. EDUCATION TECHS	12.2 (100:1)	5.7 (100:1)	3.2 (250:1)	=	21.1 /	12.6 =		1.67 X	228,480 =		263,278	118,284
F. LIBRARY TECHS	2.4 (500:1)	1.1 (500:1)	1.6 (500:1)	=	5.1 /	4.5 =		1.13 X	91,993 =		71,727	32,225
G. CLERICAL	6.1 (200:1)	2.8 (200:1)	4.0 (200:1)	=	12.9 /	16.0 =		.81 X	493,081 =		275,583	123,813
H. SCHOOL ADMIN.	4.0 (305:1)	1.9 (305:1)	2.6 (315:1)	=	8.5 /	11.5 =		.74 X	903,087 =		461,116	207,168

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	66,378	29,785
B. Supplies and Equipment	346	478	620,724	384,790
C. Professional Development	59	59	105,846	47,495
D. Instructional Leadership Support	24	24	43,056	19,320
E. Co- and Extra-Curricular Student	34	114	60,996	91,770
F. System Administration/Support	220	220	394,680	177,100
G. Operations & Maintenance	1,013	1,204	1817,322	969,220

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1171,537	526,343
B. Education & Library Technicians	36.00%	120,602	54,183
C. Clerical	29.00%	79,919	35,906
D. School Administrators	14.00%	64,556	29,004

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-511,284	-229,704
16 Adjustment for Title I Revenues	-324,731	-145,893

17 TOTALS	10947,287	5241,031
18 E.P.S. RATES	6,102	6,511

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2011	1,805.0	793.0	2,598.0		
	OCTOBER 2011	1,837.0	782.0	2,619.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,821.0 +	0.00	X	6,102.00	= 11,111,742.00
	9-12 PUPILS	787.5 +	24.33	X	6,511.00	= 5,285,825.13
	ADULT EDUC. COURSES AT .1	11.8		X	6,511.00	= 76,829.80
	K-8 EQUIV. INSTR. PUPILS	3.250		X	6,102.00	= 19,831.50
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,511.00	= 3,255.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5411	985.3	X .15	X	6,102.00	= 901,845.09
	9-12 DISADVANTAGED @ .5411	426.1	X .15	X	6,511.00	= 416,150.57
	K-8 LIMITED ENGLISH PROF.	35.0	X .500	X	6,102.00	= 106,785.00
	9-12 LIMITED ENGLISH PROF.	11.0	X .500	X	6,511.00	= 35,810.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,821.0		X	43.00	= 78,303.00
	9-12 STUDENT ASSESSMENT	787.5		X	43.00	= 33,862.50
	K-8 TECHNOLOGY RESOURCES	1,821.0		X	98.00	= 178,458.00
	9-12 TECHNOLOGY RESOURCES	787.5		X	296.00	= 233,100.00
	K-2 PUPILS	684.0	X .10	X	6,102.00	= 417,376.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 77,400.52
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,976,575.91
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					18,407,278.63
30	ADJUSTED TOTAL OPERATING ALLOCATION					18,407,278.63

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	178,774.11	X	101.10%	=	180,740.63
32	SPECIAL EDUCATION - EPS ALLOCATION					3,985,908.32
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	413,151.83	X	101.10%	=	417,696.50
35	TRANSPORTATION - EPS ALLOCATION					1,759,388.68
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					154,220.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,497,954.13
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					24,905,232.76

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
ELLSWORTH					
	11/01/12	NEW HIGH SCHOOL	655,000.00	34,387.50	689,387.50
	05/01/13	NEW HIGH SCHOOL	0.00	17,193.75	17,193.75
	11/01/12	PREK5 ADDN AND 6-8 RENOV	1,839,795.95	652,594.02	2,492,389.97
	05/01/13	PREK5 ADDN AND 6-8 RENOV	0.00	322,064.91	322,064.91
PENINSULA CSD #20					
	11/01/12	NEW PREK8 ELEMENTARY SCHOOL	594,000.00	179,841.57	773,841.57
	05/01/13	NEW PREK8 ELEMENTARY SCHOOL	0.00	239,102.82	239,102.82
42	TOTAL PRINCIPAL & INTEREST		3,088,795.95	1,445,184.57	4,533,980.52
43	APPROVED LEASES FOR 2011-12 - RSU 24				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 24				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 24				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - HANCOCK				1,766.19
44	INSURED VALUE FACTOR FOR 2010-11 - LAMOINE				499.88
47	TOTAL DEBT SERVICE ALLOCATION				4,536,246.59
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				29,441,479.35

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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	61.5	2.37%	590,254.02	0.00	590,254.02
ELLSWORTH	1,105.5	42.54%	10,594,686.02	3,521,036.13	14,115,722.15
FRANKLIN	206.5	7.95%	1,979,966.00	0.00	1,979,966.00
GOULDSBORO	185.5	7.14%	1,778,233.62	718,551.37	2,496,784.99
HANCOCK	315.5	12.14%	3,023,495.26	1,766.19	3,025,261.45
LAMOINE	183.0	7.04%	1,753,328.39	499.88	1,753,828.27
MARIAVILLE	65.0	2.50%	622,630.82	0.00	622,630.82
SORRENTO	25.5	0.98%	244,071.28	0.00	244,071.28
STEUBEN	142.5	5.48%	1,364,806.76	0.00	1,364,806.76
SULLIVAN	187.5	7.21%	1,795,667.28	0.00	1,795,667.28
WALTHAM	45.0	1.73%	430,860.53	0.00	430,860.53
WINTER HARBOR	76.0	2.92%	727,232.80	294,393.02	1,021,625.82
TOTAL	2,599.0				29,441,479.37

	2011 STATE VALUATION	MILL X EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
EASTBROOK	66,550,000	7.800		519,090.00		590,254.02	519,090.00	2.34%	7.80M
ELLSWORTH	1,086,500,000	7.800		8,474,700.00		14,115,722.15	8,474,700.00	38.25%	7.80M
FRANKLIN	164,450,000	7.800		1,282,710.00		1,979,966.00	1,282,710.00	5.79%	7.80M
GOULDSBORO	421,850,000	7.800		3,290,430.00		2,496,784.99	2,496,784.99	11.27%	5.92M
HANCOCK	363,750,000	7.800		2,837,250.00		3,025,261.45	2,837,250.00	12.81%	7.80M
LAMOINE	277,000,000	7.800		2,160,600.00		1,753,828.27	1,753,828.27	7.92%	6.33M
MARIAVILLE	74,150,000	7.800		578,370.00		622,630.82	578,370.00	2.61%	7.80M
SORRENTO	108,000,000	7.800		842,400.00		244,071.28	244,071.28	1.10%	2.26M
STEUBEN	201,300,000	7.800		1,570,140.00		1,364,806.76	1,364,806.76	6.16%	6.78M
SULLIVAN	173,250,000	7.800		1,351,350.00		1,795,667.28	1,351,350.00	6.10%	7.80M
WALTHAM	29,650,000	7.800		231,270.00		430,860.53	231,270.00	1.04%	7.80M
WINTER HARBOR	230,750,000	7.800		1,799,850.00		1,021,625.82	1,021,625.82	4.61%	4.43M
TOTAL	3,197,200,000			24,938,160.00		29,441,479.37	22,155,857.12	100.00%	6.93M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,441,479.35	22,155,857.12	7,285,622.23
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		120,295.00-	120,295.00
49E ADJUSTMENT FOR DEBT SERVICE FOR RSU AND AOS		874,741.75-	874,741.75
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,441,479.35	21,160,820.37	8,280,658.98
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			35,490.33
59E LESS MAINECARE SEED - PUBLIC			0.00
60 ADJUSTED STATE CONTRIBUTION			8,245,168.65
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 75.25% STATE SHARE % = 24.75%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 71.99% STATE SHARE % = 28.01%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	30,010,776.63		

***** WARRANT ARTICLE *****						
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	DEBT ADJ. LINE 49E	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
EASTBROOK			590,254.02	519,090.00	2.45%	7.80
ELLSWORTH			14,115,722.15	8,474,700.00	40.05%	7.80
FRANKLIN			1,979,966.00	1,282,710.00	6.06%	7.80
GOULDSBORO	604,336.66	85,378.00	2,496,784.99	1,807,070.33	8.54%	4.28
HANCOCK			3,025,261.45	2,837,250.00	13.41%	7.80
LAMOINE			1,753,828.27	1,753,828.27	8.29%	6.33
MARIAVILLE			622,630.82	578,370.00	2.73%	7.80
SORRENTO			244,071.28	244,071.28	1.15%	2.26
STEUBEN			1,364,806.76	1,364,806.76	6.45%	6.78
SULLIVAN			1,795,667.28	1,351,350.00	6.39%	7.80
WALTHAM			430,860.53	231,270.00	1.09%	7.80
WINTER HARBOR	270,405.09	34,917.00	1,021,625.80	716,303.73	3.39%	3.10
TOTAL	874,741.75	120,295.00	29,441,479.35	21,160,820.37	100.00%	6.62