

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 25

2010-11

825 - 825

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	506	247	753	424	1,177
10 ATTENDING PUPILS (OCTOBER 2009)	547	231	778	387	1,165
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	526.5	239.0	765.5 ( 65%)	405.5 ( 35%)	1,171.0

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	31.0 (17:1)	14.9 (16:1)	27.0 (15:1)	=	72.9 /	89.1 =		.82 X	4311,879 =		2298,232	1237,509
B. GUIDANCE	1.5 (350:1)	0.7 (350:1)	1.6 (250:1)	=	3.8 /	6.0 =		.63 X	270,737 =		110,867	59,697
C. LIBRARIANS	0.7 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.5 /	0.0 =		1.50 X	0 =		30,623	16,489
D. HEALTH	0.7 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.5 /	2.5 =		.60 X	120,978 =		47,182	25,405
E. EDUCATION TECHS	5.3 (100:1)	2.4 (100:1)	1.6 (250:1)	=	9.3 /	10.4 =		.89 X	192,273 =		111,230	59,893
F. LIBRARY TECHS	1.1 (500:1)	0.5 (500:1)	0.8 (500:1)	=	2.4 /	4.0 =		.60 X	70,903 =		27,652	14,890
G. CLERICAL	2.6 (200:1)	1.2 (200:1)	2.0 (200:1)	=	5.8 /	9.0 =		.64 X	264,770 =		110,144	59,309
H. SCHOOL ADMIN.	1.7 (305:1)	0.8 (305:1)	1.3 (315:1)	=	3.8 /	5.0 =		.76 X	361,597 =		178,629	96,185

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	27,558	14,598
B. Supplies and Equipment	337	466	257,974	188,963
C. Professional Development	57	57	43,634	23,114
D. Instructional Leadership Support	24	24	18,372	9,732
E. Co- and Extra-Curricular Student	33	111	25,262	45,011
F. System Administration/Support	215	215	164,583	87,183
G. Operations & Maintenance	986	1,172	754,783	475,246

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	472,512	254,429
B. Education & Library Technicians	36.00%	49,998	26,922
C. Clerical	29.00%	31,942	17,200
D. School Administrators	14.00%	25,008	13,466

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-211,294	-113,759
16 Adjustment for Title I Revenues	-123,384	-66,437

17 TOTALS	4451,506	2545,043
18 E.P.S. RATES	5,815	6,276

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	779.0	458.0	1,237.0		
	OCTOBER 2007	747.0	457.0	1,204.0		
	APRIL 2008	747.0	437.0	1,184.0		
	OCTOBER 2008	743.0	440.0	1,183.0		
	APRIL 2009	745.0	439.0	1,184.0		
	OCTOBER 2009	775.0	401.0	1,176.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	760.0 +	0.00	X	5,815.00	= 4,419,400.00
	9-12 PUPILS	420.0 +	18.66	X	6,276.00	= 2,753,030.16
	ADULT EDUC. COURSES AT .1	5.3		X	6,276.00	= 33,262.80
	K-8 EQUIV. INSTR. PUPILS	2.000		X	5,815.00	= 11,630.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,276.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4955	376.6	X .15	X	5,815.00	= 328,489.35
	9-12 DISADVANTAGED @ .4955	208.1	X .15	X	6,276.00	= 195,905.34
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,815.00	= 8,141.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,276.00	= 8,786.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	760.0		X	42.00	= 31,920.00
	9-12 STUDENT ASSESSMENT	420.0		X	42.00	= 17,640.00
	K-8 TECHNOLOGY RESOURCES	760.0		X	95.00	= 72,200.00
	9-12 TECHNOLOGY RESOURCES	420.0		X	288.00	= 120,960.00
	K-2 PUPILS	297.0	X .10	X	5,815.00	= 172,705.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 118,165.94
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,292,236.49
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					8,043,469.39
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,043,469.39

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	13,831.48	X	102.50%	=	14,177.27
32	SPECIAL EDUCATION - EPS ALLOCATION					1,627,558.86
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	70,021.61	X	102.50%	=	71,772.15
35	TRANSPORTATION - EPS ALLOCATION					753,188.29
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,466,696.57
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,510,165.96

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BUCKSPORT				
	11/01/10	ADDN TO HIGH SCHOOL	100,563.00	7,620.30	108,183.30
	05/01/11	ADDN TO HIGH SCHOOL	0.00	11,882.49	11,882.49
	11/01/10	NEW MIDDLE SCHOOL	402,891.96	128,220.62	531,112.58
	05/01/11	NEW MIDDLE SCHOOL	0.00	87,587.41	87,587.41
42	TOTAL PRINCIPAL & INTEREST		503,454.96	235,310.82	738,765.78
43	APPROVED LEASES FOR 2009-10 - RSU 25				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - RSU 25				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - RSU 25				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - ORLAND				1,529.39
47	TOTAL DEBT SERVICE ALLOCATION				740,295.17
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,250,461.13

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION TOTAL ALLOCATION LOCAL CONTRIBUTION

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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
BUCKSPORT	719.5	61.08%	6,419,609.37		738,765.78		7,158,375.15
ORLAND	269.0	22.84%	2,400,521.91		1,529.39		2,402,051.30
PROSPECT	112.5	9.55%	1,003,720.85		0.00		1,003,720.85
VERONA	77.0	6.53%	686,313.84		0.00		686,313.84
<b>TOTAL</b>	<b>1,178.0</b>						<b>11,250,461.14</b>

	2009 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BUCKSPORT	619,000,000	6.900	4,271,100.00		7,158,375.15	4,271,100.00	63.44%	6.90M
ORLAND	257,400,000	6.900	1,776,060.00		2,402,051.30	1,776,060.00	26.38%	6.90M
PROSPECT	46,750,000	6.900	322,575.00		1,003,720.85	322,575.00	4.79%	6.90M
VERONA	52,550,000	6.900	362,595.00		686,313.84	362,595.00	5.39%	6.90M
<b>TOTAL</b>	<b>975,700,000</b>		<b>6,732,330.00</b>		<b>11,250,461.14</b>	<b>6,732,330.00</b>	<b>100.00%</b>	<b>6.90M</b>

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,250,461.13	6,732,330.00	4,518,131.13
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,250,461.13	6,732,330.00	4,518,131.13
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			28,369.19
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			8,827.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			493,704.20
60 ADJUSTED STATE CONTRIBUTION			4,004,884.74
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 59.84% STATE SHARE % = 40.16%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 64.40% STATE SHARE % = 35.60%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,499,228.23		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	272,176.58	271,440.99	0.00	0.00
August	272,176.58	271,440.99	0.00	0.00
September	272,176.58	271,440.99	0.00	0.00
October	272,176.58	271,440.99	0.00	0.00
November	272,176.58	271,441.00	639,295.88	639,295.88
December	272,176.58	271,441.00	0.00	0.00
Janurary	272,176.58	271,441.00	0.00	0.00
February	272,176.58	271,441.00	0.00	0.00
March	272,176.58	271,441.00	0.00	0.00
April	272,176.58	271,441.00	0.00	0.00
May	272,176.58	279,532.42	99,469.90	99,469.90
June	272,176.58	272,176.58	0.00	0.00
Total	3,266,118.96	3,266,118.96	738,765.78	738,765.78