

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 05

2010-11

805 - 805

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	842	406	1,248	415	1,663
10 ATTENDING PUPILS (OCTOBER 2009)	877	419	1,296	427	1,723
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	859.5	412.5	1,272.0 (75%)	421.0 (25%)	1,693.0

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	50.6 (17:1)	25.8 (16:1)	28.1 (15:1)	=	104.5 /	133.2 =	=	.78 X	6690,115 =	=	3913,718	1304,572
B. GUIDANCE	2.5 (350:1)	1.2 (350:1)	1.7 (250:1)	=	5.4 /	7.5 =	=	.72 X	406,953 =	=	219,755	73,251
C. LIBRARIANS	1.1 (800:1)	0.5 (800:1)	0.5 (800:1)	=	2.1 /	3.9 =	=	.54 X	186,658 =	=	75,596	25,199
D. HEALTH	1.1 (800:1)	0.5 (800:1)	0.5 (800:1)	=	2.1 /	2.0 =	=	1.05 X	105,406 =	=	83,007	27,669
E. EDUCATION TECHS	8.6 (100:1)	4.1 (100:1)	1.7 (250:1)	=	14.4 /	20.5 =	=	.70 X	364,071 =	=	191,138	63,712
F. LIBRARY TECHS	1.7 (500:1)	0.8 (500:1)	0.8 (500:1)	=	3.3 /	4.0 =	=	.83 X	72,823 =	=	45,332	15,111
G. CLERICAL	4.3 (200:1)	2.1 (200:1)	2.1 (200:1)	=	8.5 /	12.9 =	=	.66 X	389,522 =	=	192,814	64,271
H. SCHOOL ADMIN.	2.8 (305:1)	1.4 (305:1)	1.3 (315:1)	=	5.5 /	8.0 =	=	.69 X	595,353 =	=	308,096	102,698

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	45,792	15,156
B. Supplies and Equipment	337	466	428,664	196,186
C. Professional Development	57	57	72,504	23,997
D. Instructional Leadership Support	24	24	30,528	10,104
E. Co- and Extra-Curricular Student	33	111	41,976	46,731
F. System Administration/Support	215	215	273,480	90,515
G. Operations & Maintenance	986	1,172	1254,192	493,412

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	815,494	271,831
B. Education & Library Technicians	36.00%	85,129	28,376
C. Clerical	29.00%	55,916	18,639
D. School Administrators	14.00%	43,133	14,378

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	485,993	161,989
16 Adjustment for Title I Revenues	-72,998	-24,332

17 TOTALS	8589,259	3023,464
18 E.P.S. RATES	6,753	7,182

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	1,279.0	653.0	1,932.0		
	OCTOBER 2007	1,250.0	661.0	1,911.0		
	APRIL 2008	1,243.0	636.0	1,879.0		
	OCTOBER 2008	1,240.0	593.0	1,833.0		
	APRIL 2009	1,248.0	581.0	1,829.0		
	OCTOBER 2009	1,297.0	551.0	1,848.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,272.5 +	0.00	X	6,753.00	= 8,593,192.50
	9-12 PUPILS	566.0 +	46.50	X	7,182.00	= 4,398,975.00
	ADULT EDUC. COURSES AT .1	2.0		X	7,182.00	= 14,364.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,753.00	= 1,688.25
	9-12 EQUIV. INSTR. PUPILS	1.000		X	7,182.00	= 7,182.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2074	263.9	X .15	X	6,753.00	= 267,317.51
	9-12 DISADVANTAGED @ .2074	117.4	X .15	X	7,182.00	= 126,475.02
	K-8 LIMITED ENGLISH PROF.	15.0	X .500	X	6,753.00	= 50,647.50
	9-12 LIMITED ENGLISH PROF.	7.0	X .500	X	7,182.00	= 25,137.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,272.5		X	42.00	= 53,445.00
	9-12 STUDENT ASSESSMENT	566.0		X	42.00	= 23,772.00
	K-8 TECHNOLOGY RESOURCES	1,272.5		X	95.00	= 120,887.50
	9-12 TECHNOLOGY RESOURCES	566.0		X	288.00	= 163,008.00
	K-2 PUPILS	448.5	X .10	X	6,753.00	= 302,872.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 121,046.35
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,270,009.68
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,841,909.38
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,841,909.38

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	78,418.00	X	102.50%	=	80,378.45
32	SPECIAL EDUCATION - EPS ALLOCATION					2,386,068.21
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	286,780.84	X	102.50%	=	293,950.36
35	TRANSPORTATION - EPS ALLOCATION					1,102,072.52
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					71,273.85
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,933,743.39
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,775,652.77

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	DURHAM				
	11/01/10	DURHAM NEW PREK-8 SCHOOL	886,469.00	288,819.91	1,175,288.91
	05/01/11	DURHAM NEW PREK-8 SCHOOL	0.00	274,038.04	274,038.04
	FREEPORT				
	09/01/10	NEW ELEM SCHOOL	275,000.00	9,968.75	284,968.75
42	TOTAL PRINCIPAL & INTEREST		1,161,469.00	572,826.70	1,734,295.70
43	APPROVED LEASES FOR 2009-10 - RSU 05				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - RSU 05				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - FREEPORT				33,600.00
44	INSURED VALUE FACTOR FOR 2008-09 - RSU 05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,767,895.70
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,543,548.47

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION	
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	= TOWN ALLOCATION
DURHAM	543.5	29.67%	5,274,036.18	1,449,326.95	6,723,363.13
FREEPORT	1,102.5	60.18%	10,697,387.84	318,568.75	11,015,956.59
POWNAI	186.0	10.15%	1,804,228.76	0.00	1,804,228.76
TOTAL	1,832.0				19,543,548.48

	2009 STATE VALUATION	X MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
DURHAM	354,200,000	6.900	2,443,980.00	6,723,363.13	2,443,980.00	16.85%	6.90M
FREEPORT	1,558,200,000	6.900	10,751,580.00	11,015,956.59	10,751,580.00	74.14%	6.90M
POWNAI	189,400,000	6.900	1,306,860.00	1,804,228.76	1,306,860.00	9.01%	6.90M
TOTAL	2,101,800,000		14,502,420.00	19,543,548.48	14,502,420.00	100.00%	6.90M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,543,548.47	14,502,420.00	5,041,128.47
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		238,201.00-	238,201.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,543,548.47	14,264,219.00	5,279,329.47
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			16,869.71
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			418,655.19
60 ADJUSTED STATE CONTRIBUTION			4,843,804.57
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 74.21%	STATE SHARE % = 25.79%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 75.22%	STATE SHARE % = 24.78%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	19,971,648.77		

***** WARRANT ARTICLE *****					
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
DURHAM		6,723,363.13	2,443,980.00	17.13%	6.90
FREEPORT	238,201.00	11,015,956.59	10,513,379.00	73.70%	6.75
POWNAL		1,804,228.75	1,306,860.00	9.17%	6.90
TOTAL	238,201.00	19,543,548.47	14,264,219.00	100.00%	6.79

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	259,125.73	259,125.73	0.00	0.00
August	259,125.73	259,125.74	0.00	0.00
September	259,125.73	259,125.74	284,968.75	284,968.75
October	259,125.73	259,125.74	0.00	0.00
November	259,125.73	259,125.74	1,175,288.91	1,175,288.91
December	259,125.73	259,125.74	0.00	0.00
Janurary	259,125.73	259,125.74	0.00	0.00
February	259,125.73	259,125.74	0.00	0.00
March	259,125.73	259,125.74	0.00	0.00
April	259,125.73	259,125.74	0.00	0.00
May	259,125.73	259,125.74	274,038.04	274,038.04
June	259,125.84	259,125.74	0.00	0.00
Total	3,109,508.87	3,109,508.87	1,734,295.70	1,734,295.70