

S T A T E O F M A I N E  
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

RSU 25

2012-13

825 - 825

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	550	237	787	353	1,140
10 ATTENDING PUPILS (OCTOBER 2011)	553	223	776	359	1,135
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	551.5	230.0	781.5 ( 69%)	356.0 ( 31%)	1,137.5

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	32.4 (17:1)	14.4 (16:1)	23.7 (15:1)	=	70.5	/	71.5	=	.99 X	3621,089	=	2473,566	1111,312
B. GUIDANCE	1.8 (315:1)	0.7 (315:1)	1.6 (225:1)	=	4.1	/	6.0	=	.68 X	269,711	=	126,548	56,855
C. LIBRARIANS	0.8 (720:1)	0.3 (720:1)	0.5 (720:1)	=	1.6	/	0.0	=	1.60 X	0	=	35,617	16,002
D. HEALTH	0.8 (720:1)	0.3 (720:1)	0.5 (720:1)	=	1.6	/	2.3	=	.70 X	124,513	=	60,140	27,019
E. EDUCATION TECHS	6.1 (090:1)	2.6 (090:1)	1.6 (225:1)	=	10.3	/	4.0	=	2.58 X	83,804	=	149,188	67,026
F. LIBRARY TECHS	1.2 (450:1)	0.5 (450:1)	0.8 (450:1)	=	2.5	/	4.0	=	.63 X	80,465	=	34,978	15,715
G. CLERICAL	3.1 (180:1)	1.3 (180:1)	2.0 (180:1)	=	6.4	/	8.0	=	.80 X	254,004	=	140,210	62,993
H. SCHOOL ADMIN.	2.0 (275:1)	0.8 (275:1)	1.3 (284:1)	=	4.1	/	3.5	=	1.17 X	269,820	=	217,825	97,864

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	28,916	13,172
B. Supplies and Equipment	346	478	270,399	170,168
C. Professional Development	59	59	46,109	21,004
D. Instructional Leadership Support	24	24	18,756	8,544
E. Co- and Extra-Curricular Student	34	114	26,571	40,584
F. System Administration/Support	220	220	171,930	78,320
G. Operations & Maintenance	1,013	1,204	791,660	428,624

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	512,215	230,126
B. Education & Library Technicians	36.00%	66,300	29,787
C. Clerical	29.00%	40,661	18,268
D. School Administrators	14.00%	30,496	13,701

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-196,019	-88,077
16 Adjustment for Title I Revenues	-165,000	-74,130

17 TOTALS	4881,065	2344,875
18 E.P.S. RATES	6,246	6,587

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	745.0	439.0	1,184.0		
	OCTOBER 2009	775.0	401.0	1,176.0		
	APRIL 2010	779.0	399.0	1,178.0		
	OCTOBER 2010	784.0	363.0	1,147.0		
	APRIL 2011	787.0	366.0	1,153.0		
	OCTOBER 2011	776.0	361.0	1,137.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	781.5 +	0.00	X	6,246.00	= 4,881,249.00
	9-12 PUPILS	363.5 +	24.66	X	6,587.00	= 2,556,809.92
	ADULT EDUC. COURSES AT .1	4.1		X	6,587.00	= 27,006.70
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,246.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,587.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5825	455.2	X .15	X	6,246.00	= 426,476.88
	9-12 DISADVANTAGED @ .5825	211.7	X .15	X	6,587.00	= 209,170.19
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	6,246.00	= 13,116.60
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	6,587.00	= 13,832.70
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	781.5		X	43.00	= 33,604.50
	9-12 STUDENT ASSESSMENT	363.5		X	43.00	= 15,630.50
	K-8 TECHNOLOGY RESOURCES	781.5		X	98.00	= 76,587.00
	9-12 TECHNOLOGY RESOURCES	363.5		X	296.00	= 107,596.00
	K-2 PUPILS	312.5	X .10	X	6,246.00	= 195,187.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,556,267.49
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					8,299,579.46
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,299,579.46

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825 - 825

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	12,437.29	X	101.10%	=	12,574.10
32	SPECIAL EDUCATION - EPS ALLOCATION					1,677,935.48
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	158,665.94	X	101.10%	=	160,411.27
35	TRANSPORTATION - EPS ALLOCATION					803,890.35
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,654,811.20
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,954,390.66

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BUCKSPORT				
	11/01/12	ADDN TO HIGH SCHOOL	100,562.00	8,671.97	109,233.97
	05/01/13	ADDN TO HIGH SCHOOL	0.00	5,941.24	5,941.24
	11/01/12	NEW MIDDLE SCHOOL	402,891.96	71,059.91	473,951.87
	05/01/13	NEW MIDDLE SCHOOL	0.00	102,536.26	102,536.26
42	TOTAL PRINCIPAL & INTEREST		503,453.96	188,209.38	691,663.34
43	APPROVED LEASES FOR 2011-12 - RSU 25				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 25				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 25				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - ORLAND				12,217.77
47	TOTAL DEBT SERVICE ALLOCATION				703,881.11
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,658,271.77

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825 - 825

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION = TOWN ALLOCATION
BUCKSPORT	688.5	60.71%	6,650,410.57	691,663.34
ORLAND	275.5	24.29%	2,660,821.49	12,217.77
PROSPECT	99.5	8.77%	960,700.06	0.00
VERONA	70.5	6.23%	682,458.54	0.00
<b>TOTAL</b>	<b>1,134.0</b>			<b>11,658,271.77</b>

	2011 STATE VALUATION	X MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION				
BUCKSPORT	681,000,000	7.800	5,311,800.00	7,342,073.91	5,311,800.00	66.06%	7.80M	
ORLAND	245,450,000	7.800	1,914,510.00	2,673,039.26	1,914,510.00	23.81%	7.80M	
PROSPECT	50,350,000	7.800	392,730.00	960,700.06	392,730.00	4.88%	7.80M	
VERONA	54,100,000	7.800	421,980.00	682,458.54	421,980.00	5.25%	7.80M	
<b>TOTAL</b>	<b>1,030,900,000</b>		<b>8,041,020.00</b>	<b>11,658,271.77</b>	<b>8,041,020.00</b>	<b>100.00%</b>	<b>7.80M</b>	

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,658,271.77	8,041,020.00	3,617,251.77
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,658,271.77	8,041,020.00	3,617,251.77
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			23,320.57
59E LESS MAINECARE SEED - PUBLIC			65,808.37
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			3,528,122.83
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 68.97%	STATE SHARE % = 31.03%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 69.74%	STATE SHARE % = 30.26%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,914,959.80		