

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 39

2012-13

839 - 839

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	672	373	1,045	642	1,687
10 ATTENDING PUPILS (OCTOBER 2011)	690	368	1,058	619	1,677
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	681.0	370.5	1,051.5 (63%)	630.5 (37%)	1,682.0

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	40.1 (17:1)	23.2 (16:1)	42.0 (15:1)	=	105.3	/	115.2	=	.91 X	5881,949	=	3372,122	1980,452
B. GUIDANCE	1.9 (350:1)	1.1 (350:1)	2.5 (250:1)	=	5.5	/	7.0	=	.79 X	390,371	=	194,288	114,105
C. LIBRARIANS	0.9 (800:1)	0.5 (800:1)	0.8 (800:1)	=	2.2	/	2.7	=	.81 X	141,566	=	72,241	42,427
D. HEALTH	0.9 (800:1)	0.5 (800:1)	0.8 (800:1)	=	2.2	/	3.0	=	.73 X	140,948	=	64,822	38,070
E. EDUCATION TECHS	6.8 (100:1)	3.7 (100:1)	2.5 (250:1)	=	13.0	/	10.3	=	1.26 X	184,416	=	146,389	85,975
F. LIBRARY TECHS	1.4 (500:1)	0.7 (500:1)	1.3 (500:1)	=	3.4	/	2.0	=	1.70 X	39,755	=	42,578	25,006
G. CLERICAL	3.4 (200:1)	1.9 (200:1)	3.2 (200:1)	=	8.5	/	9.6	=	.89 X	304,096	=	170,506	100,139
H. SCHOOL ADMIN.	2.2 (305:1)	1.2 (305:1)	2.0 (315:1)	=	5.4	/	6.5	=	.83 X	506,058	=	264,618	155,410

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	38,906	23,329
B. Supplies and Equipment	346	478	363,819	301,379
C. Professional Development	59	59	62,039	37,200
D. Instructional Leadership Support	24	24	25,236	15,132
E. Co- and Extra-Curricular Student	34	114	35,751	71,877
F. System Administration/Support	220	220	231,330	138,710
G. Operations & Maintenance	1,013	1,204	1065,170	759,122

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	703,660	413,260
B. Education & Library Technicians	36.00%	68,028	39,953
C. Clerical	29.00%	49,447	29,040
D. School Administrators	14.00%	37,047	21,757

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-436,647	-256,491
16 Adjustment for Title I Revenues	-299,175	-175,706

17 TOTALS	6272,174	3960,145
18 E.P.S. RATES	5,965	6,281

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,140.0	525.0	1,665.0		
	OCTOBER 2009	1,113.0	525.0	1,638.0		
	APRIL 2010	1,104.0	509.0	1,613.0		
	OCTOBER 2010	1,048.0	529.0	1,577.0		
	APRIL 2011	1,057.0	514.0	1,571.0		
	OCTOBER 2011	1,066.0	502.0	1,568.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,061.5 +	26.50	X	5,965.00	= 6,489,920.00
	9-12 PUPILS	508.0 +	9.33	X	6,281.00	= 3,249,349.73
	ADULT EDUC. COURSES AT .1	26.3		X	6,281.00	= 165,190.30
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,965.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,281.00	= 1,570.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5300	562.6	X .15	X	5,965.00	= 503,386.35
	9-12 DISADVANTAGED @ .5300	269.2	X .15	X	6,281.00	= 253,626.78
	K-8 LIMITED ENGLISH PROF.	28.0	X .500	X	5,965.00	= 83,510.00
	9-12 LIMITED ENGLISH PROF.	8.0	X .500	X	6,281.00	= 25,124.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,061.5		X	43.00	= 45,644.50
	9-12 STUDENT ASSESSMENT	508.0		X	43.00	= 21,844.00
	K-8 TECHNOLOGY RESOURCES	1,061.5		X	98.00	= 104,027.00
	9-12 TECHNOLOGY RESOURCES	508.0		X	296.00	= 150,368.00
	K-2 PUPILS	367.5	X .10	X	5,965.00	= 219,213.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					11,312,774.66
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					10,973,391.42
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,973,391.42

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	77,197.20	X	101.10%	=	78,046.37
32	SPECIAL EDUCATION - EPS ALLOCATION					2,180,408.47
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	1,105,790.36	X	101.10%	=	1,117,954.05
35	TRANSPORTATION - EPS ALLOCATION					713,617.01
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					77,754.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,167,779.90
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					15,141,171.32

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - RSU 39				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 39				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 39				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				15,141,171.32

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
CARIBOU	1,246.5	80.21%	12,144,733.52		0.00		12,144,733.52			
LIMESTONE	278.5	17.92%	2,713,297.90		0.00		2,713,297.90			
STOCKHOLM	29.0	1.87%	283,139.90		0.00		283,139.90			
TOTAL	1,554.0						15,141,171.32			
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CARIBOU			350,100,000	7.800	2,730,780.00		12,144,733.52	2,730,780.00	80.82%	7.80M
LIMESTONE			68,550,000	7.800	534,690.00		2,713,297.90	534,690.00	15.82%	7.80M
STOCKHOLM			14,550,000	7.800	113,490.00		283,139.90	113,490.00	3.36%	7.80M
TOTAL			433,200,000		3,378,960.00		15,141,171.32	3,378,960.00	100.00%	7.80M

S T A T E O F M A I N E
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,141,171.32	3,378,960.00	11,762,211.32
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,141,171.32	3,378,960.00	11,762,211.32
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			8,775.87
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			0.00
59E LESS MAINECARE SEED - PUBLIC			59,878.91
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			11,693,556.54
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 22.32%	STATE SHARE % = 77.68%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 22.77%	STATE SHARE % = 77.23%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	15,480,554.56		