

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 25

2011-12

825 - 825

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	552	230	782	386	1,168
10 ATTENDING PUPILS (OCTOBER 2010)	547	239	786	352	1,138
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	549.5	234.5	784.0 (68%)	369.0 (32%)	1,153.0

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	32.3 (17:1)	14.7 (16:1)	24.6 (15:1)	=	71.6 /	80.6 =		.89 X	3977,257 =		2407,036	1132,723
B. GUIDANCE	1.6 (350:1)	0.7 (350:1)	1.5 (250:1)	=	3.8 /	4.0 =		.95 X	177,426 =		114,617	53,938
C. LIBRARIANS	0.7 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.5 /	1.0 =		1.50 X	38,931 =		39,710	18,687
D. HEALTH	0.7 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.5 /	2.5 =		.60 X	124,362 =		50,740	23,877
E. EDUCATION TECHS	5.5 (100:1)	2.3 (100:1)	1.5 (250:1)	=	9.3 /	9.5 =		.98 X	196,376 =		130,865	61,583
F. LIBRARY TECHS	1.1 (500:1)	0.5 (500:1)	0.7 (500:1)	=	2.3 /	4.0 =		.58 X	72,038 =		28,412	13,370
G. CLERICAL	2.7 (200:1)	1.2 (200:1)	1.8 (200:1)	=	5.7 /	9.0 =		.63 X	276,012 =		118,244	55,644
H. SCHOOL ADMIN.	1.8 (305:1)	0.8 (305:1)	1.2 (315:1)	=	3.8 /	4.3 =		.88 X	318,776 =		190,756	89,767

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	29,008	13,653
B. Supplies and Equipment	342	473	268,128	174,537
C. Professional Development	58	58	45,472	21,402
D. Instructional Leadership Support	24	24	18,816	8,856
E. Co- and Extra-Curricular Student	34	113	26,656	41,697
F. System Administration/Support	218	218	170,912	80,442
G. Operations & Maintenance	1,002	1,191	785,568	439,479

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	496,300	233,553
B. Education & Library Technicians	36.00%	57,340	26,983
C. Clerical	29.00%	34,291	16,137
D. School Administrators	14.00%	26,706	12,567

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-223,441	-105,148
16 Adjustment for Title I Revenues	-145,065	-68,266

17 TOTALS	4671,069	2345,479
18 E.P.S. RATES	5,958	6,356

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	779.0	399.0	1,178.0		
	OCTOBER 2010	784.0	363.0	1,147.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	781.5 +	0.00	X	5,958.00	= 4,656,177.00
	9-12 PUPILS	381.0 +	32.16	X	6,356.00	= 2,626,044.96
	ADULT EDUC. COURSES AT .1	4.1		X	6,356.00	= 26,059.60
	K-8 EQUIV. INSTR. PUPILS	1.250		X	5,958.00	= 7,447.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,356.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5332	416.7	X .15	X	5,958.00	= 372,404.79
	9-12 DISADVANTAGED @ .5332	203.1	X .15	X	6,356.00	= 193,635.54
	K-8 LIMITED ENGLISH PROF.	4.0	X .700	X	5,958.00	= 16,682.40
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	6,356.00	= 13,347.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	781.5		X	43.00	= 33,604.50
	9-12 STUDENT ASSESSMENT	381.0		X	43.00	= 16,383.00
	K-8 TECHNOLOGY RESOURCES	781.5		X	97.00	= 75,805.50
	9-12 TECHNOLOGY RESOURCES	381.0		X	293.00	= 111,633.00
	K-2 PUPILS	321.0	X .10	X	5,958.00	= 191,251.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,340,477.19
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					8,090,262.87
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,090,262.87

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	12,668.79	X	101.60%	=	12,871.49
32	SPECIAL EDUCATION - EPS ALLOCATION					1,626,713.82
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	94,764.30	X	101.60%	=	96,280.53
35	TRANSPORTATION - EPS ALLOCATION					771,125.49
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,506,991.33
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,597,254.20

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BUCKSPORT				
	11/01/11	ADDN TO HIGH SCHOOL	100,563.00	10,819.91	111,382.91
	05/01/12	ADDN TO HIGH SCHOOL	0.00	8,911.87	8,911.87
	11/01/11	NEW MIDDLE SCHOOL	402,891.96	90,838.23	493,730.19
	05/01/12	NEW MIDDLE SCHOOL	0.00	111,299.16	111,299.16
42	TOTAL PRINCIPAL & INTEREST		503,454.96	221,869.17	725,324.13
43	APPROVED LEASES FOR 2010-11 - RSU 25				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 25				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 25				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - ORLAND				11,968.84
47	TOTAL DEBT SERVICE ALLOCATION				737,292.97
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,334,547.17

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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	732.5	63.15%	6,692,166.03	725,324.13 = 7,417,490.16
ORLAND	252.5	21.77%	2,307,022.24	11,968.84 = 2,318,991.08
PROSPECT	107.0	9.22%	977,066.84	0.00 = 977,066.84
VERONA	68.0	5.86%	620,999.10	0.00 = 620,999.10
TOTAL	1,160.0			11,334,547.18

	2010 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BUCKSPORT	669,700,000	7.470	5,002,659.00	7,417,490.16	5,002,659.00	65.18%	7.47M
ORLAND	255,750,000	7.470	1,910,452.50	2,318,991.08	1,910,452.50	24.89%	7.47M
PROSPECT	47,300,000	7.470	353,331.00	977,066.84	353,331.00	4.60%	7.47M
VERONA	54,700,000	7.470	408,609.00	620,999.10	408,609.00	5.33%	7.47M
TOTAL	1,027,450,000		7,675,051.50	11,334,547.18	7,675,051.50	100.00%	7.47M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,334,547.17	7,675,051.50	3,659,495.67
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,334,547.17	7,675,051.50	3,659,495.67
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			5,144.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			3,463.94
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			3,661,175.73
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 67.71%		STATE SHARE % = 32.29%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 67.70%		STATE SHARE % = 32.30%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,584,761.49		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	244,654.30	244,514.29	0.00	0.00
August	244,654.30	244,514.29	0.00	0.00
September	244,654.30	244,514.29	0.00	0.00
October	244,654.30	244,514.29	0.00	0.00
November	244,654.30	244,514.29	605,113.10	605,113.10
December	244,654.30	244,514.29	0.00	0.00
Janurary	244,654.30	244,514.30	0.00	0.00
February	244,654.30	247,943.64	0.00	0.00
March	244,654.30	244,942.96	0.00	0.00
April	244,654.30	244,942.96	0.00	0.00
May	244,654.30	244,942.97	120,211.03	120,211.03
June	244,654.30	241,479.03	0.00	0.00
Total	2,935,851.60	2,935,851.60	725,324.13	725,324.13