

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 39

2010-11

839 - 839

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	739	389	1,128	654	1,782
10 ATTENDING PUPILS (OCTOBER 2009)	712	386	1,098	652	1,750
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	725.5	387.5	1,113.0 ( 63%)	653.0 ( 37%)	1,766.0

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	42.7 (17:1)	24.2 (16:1)	43.5 (15:1)	=	110.4 /	124.5 =	=	.89 X	6109,729 =	=	3425,725	2011,934
B. GUIDANCE	2.1 (350:1)	1.1 (350:1)	2.6 (250:1)	=	5.8 /	6.9 =	=	.84 X	344,797 =	=	182,466	107,163
C. LIBRARIANS	0.9 (800:1)	0.5 (800:1)	0.8 (800:1)	=	2.2 /	1.9 =	=	1.16 X	87,252 =	=	63,764	37,448
D. HEALTH	0.9 (800:1)	0.5 (800:1)	0.8 (800:1)	=	2.2 /	2.0 =	=	1.10 X	105,406 =	=	73,047	42,900
E. EDUCATION TECHS	7.3 (100:1)	3.9 (100:1)	2.6 (250:1)	=	13.8 /	13.1 =	=	1.05 X	224,055 =	=	148,213	87,045
F. LIBRARY TECHS	1.5 (500:1)	0.8 (500:1)	1.3 (500:1)	=	3.6 /	3.9 =	=	.92 X	62,853 =	=	36,430	21,395
G. CLERICAL	3.6 (200:1)	1.9 (200:1)	3.3 (200:1)	=	8.8 /	9.0 =	=	.98 X	269,450 =	=	166,358	97,703
H. SCHOOL ADMIN.	2.4 (305:1)	1.3 (305:1)	2.1 (315:1)	=	5.8 /	7.2 =	=	.81 X	542,894 =	=	277,039	162,705

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	40,068	23,508
B. Supplies and Equipment	337	466	375,081	304,298
C. Professional Development	57	57	63,441	37,221
D. Instructional Leadership Support	24	24	26,712	15,672
E. Co- and Extra-Curricular Student	33	111	36,729	72,483
F. System Administration/Support	215	215	239,295	140,395
G. Operations & Maintenance	986	1,172	1,097,418	765,316

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	711,550	417,895
B. Education & Library Technicians	36.00%	66,471	39,038
C. Clerical	29.00%	48,244	28,334
D. School Administrators	14.00%	38,785	22,779

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-527,816	-309,984
16 Adjustment for Title I Revenues	-317,086	-186,225

17 TOTALS	6271,933	3939,021
18 E.P.S. RATES	5,635	6,032

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RSU 39

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839 - 839

## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	1,228.0	561.0	1,789.0		
	OCTOBER 2007	1,176.0	567.0	1,743.0		
	APRIL 2008	1,171.0	551.0	1,722.0		
	OCTOBER 2008	1,129.0	554.0	1,683.0		
	APRIL 2009	1,140.0	525.0	1,665.0		
	OCTOBER 2009	1,113.0	525.0	1,638.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,126.5 +	33.00	X	5,635.00	= 6,533,782.50
	9-12 PUPILS	525.0 +	22.16	X	6,032.00	= 3,300,469.12
	ADULT EDUC. COURSES AT .1	25.3		X	6,032.00	= 152,609.60
	K-8 EQUIV. INSTR. PUPILS	0.125		X	5,635.00	= 704.38
	9-12 EQUIV. INSTR. PUPILS	1.500		X	6,032.00	= 9,048.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5256	592.1	X .15	X	5,635.00	= 500,472.53
	9-12 DISADVANTAGED @ .5256	275.9	X .15	X	6,032.00	= 249,634.32
	K-8 LIMITED ENGLISH PROF.	25.0	X .500	X	5,635.00	= 70,437.50
	9-12 LIMITED ENGLISH PROF.	10.0	X .500	X	6,032.00	= 30,160.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,126.5		X	42.00	= 47,313.00
	9-12 STUDENT ASSESSMENT	525.0		X	42.00	= 22,050.00
	K-8 TECHNOLOGY RESOURCES	1,126.5		X	95.00	= 107,017.50
	9-12 TECHNOLOGY RESOURCES	525.0		X	288.00	= 151,200.00
	K-2 PUPILS	394.5	X .10	X	5,635.00	= 222,300.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					11,397,199.20
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					11,055,283.22
30	ADJUSTED TOTAL OPERATING ALLOCATION					11,055,283.22

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DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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RSU 39

2010-11

839 - 839

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	83,458.19	X	102.50%	=	85,544.64
32	SPECIAL EDUCATION - EPS ALLOCATION					1,719,520.70
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	1,150,458.90	X	102.50%	=	1,179,220.37
35	TRANSPORTATION - EPS ALLOCATION					791,959.90
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					69,218.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,845,463.62
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,900,746.84

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2009-10 - RSU 39				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - RSU 39				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - RSU 39				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				14,900,746.84

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 39

2010-11

839 - 839

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
CARIBOU	1,318.5	80.86%	12,048,743.89	0.00
LIMESTONE	273.5	16.77%	2,498,855.25	0.00
STOCKHOLM	38.5	2.37%	353,147.70	0.00
<b>TOTAL</b>	<b>1,630.5</b>			<b>14,900,746.84</b>

	2009 STATE VALUATION	X MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
CARIBOU	323,400,000	6.900	2,231,460.00	12,048,743.89	2,231,460.00	80.32%	6.90M
LIMESTONE	64,500,000	6.900	445,050.00	2,498,855.25	445,050.00	16.02%	6.90M
STOCKHOLM	14,750,000	6.900	101,775.00	353,147.70	101,775.00	3.66%	6.90M
<b>TOTAL</b>	<b>402,650,000</b>		<b>2,778,285.00</b>	<b>14,900,746.84</b>	<b>2,778,285.00</b>	<b>100.00%</b>	<b>6.90M</b>

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AUGUSTA 04333

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RSU 39

2010-11

839 - 839

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,900,746.84	2,778,285.00	12,122,461.84
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,900,746.84	2,778,285.00	12,122,461.84
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			13,646.12
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			17,072.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			203,740.90
60 ADJUSTED STATE CONTRIBUTION			11,922,146.82
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 18.65% STATE SHARE % = 81.35%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 19.99% STATE SHARE % = 80.01%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	15,242,662.82		

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DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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RSU 39

2010-11

839 - 839

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	993,512.23	990,480.10	0.00	0.00
August	993,512.23	990,480.10	0.00	0.00
September	993,512.23	990,480.10	0.00	0.00
October	993,512.23	990,480.10	0.00	0.00
November	993,512.23	990,480.10	0.00	0.00
December	993,512.23	990,480.10	0.00	0.00
Janurary	993,512.23	990,480.10	0.00	0.00
February	993,512.23	990,480.11	0.00	0.00
March	993,512.23	990,480.11	0.00	0.00
April	993,512.23	990,480.11	0.00	0.00
May	993,512.23	1,006,129.44	0.00	0.00
June	993,512.29	1,011,216.35	0.00	0.00
Total	11,922,146.82	11,922,146.82	0.00	0.00