

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 39

2011-12

839 - 839

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	710	386	1,096	633	1,729
10 ATTENDING PUPILS (OCTOBER 2010)	670	370	1,040	660	1,700
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	690.0	378.0	1,068.0 ( 62%)	646.5 ( 38%)	1,714.5

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	40.6 (17:1)	23.6 (16:1)	43.1 (15:1)	=	107.3	/	117.7	=	.91 X	5903,879	=	3330,969	2041,561
B. GUIDANCE	2.0 (350:1)	1.1 (350:1)	2.6 (250:1)	=	5.7	/	7.0	=	.81 X	377,827	=	189,745	116,295
C. LIBRARIANS	0.9 (800:1)	0.5 (800:1)	0.8 (800:1)	=	2.2	/	2.5	=	.88 X	128,665	=	70,200	43,025
D. HEALTH	0.9 (800:1)	0.5 (800:1)	0.8 (800:1)	=	2.2	/	2.0	=	1.10 X	107,092	=	73,037	44,764
E. EDUCATION TECHS	6.9 (100:1)	3.8 (100:1)	2.6 (250:1)	=	13.3	/	10.1	=	1.32 X	175,017	=	143,234	87,788
F. LIBRARY TECHS	1.4 (500:1)	0.8 (500:1)	1.3 (500:1)	=	3.5	/	2.0	=	1.75 X	39,165	=	42,494	26,045
G. CLERICAL	3.5 (200:1)	1.9 (200:1)	3.2 (200:1)	=	8.6	/	9.6	=	.90 X	295,531	=	164,906	101,072
H. SCHOOL ADMIN.	2.3 (305:1)	1.2 (305:1)	2.1 (315:1)	=	5.6	/	6.5	=	.86 X	500,554	=	266,895	163,581

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	39,516	23,921
B. Supplies and Equipment	342	473	365,256	305,795
C. Professional Development	58	58	61,944	37,497
D. Instructional Leadership Support	24	24	25,632	15,516
E. Co- and Extra-Curricular Student	34	113	36,312	73,055
F. System Administration/Support	218	218	232,824	140,937
G. Operations & Maintenance	1,002	1,191	1070,136	769,982

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	696,151	426,673
B. Education & Library Technicians	36.00%	66,862	40,980
C. Clerical	29.00%	47,823	29,311
D. School Administrators	14.00%	37,365	22,901

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-516,919	-316,791
16 Adjustment for Title I Revenues	-298,123	-182,721

17 TOTALS	6146,257	4011,186
18 E.P.S. RATES	5,755	6,204

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	1,104.0	509.0	1,613.0		
	OCTOBER 2010	1,048.0	529.0	1,577.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,076.0 +	41.50	X	5,755.00	= 6,431,212.50
	9-12 PUPILS	519.0 +	13.16	X	6,204.00	= 3,301,520.64
	ADULT EDUC. COURSES AT .1	33.4		X	6,204.00	= 207,213.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,755.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,204.00	= 3,102.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5134	552.4	X .15	X	5,755.00	= 476,859.30
	9-12 DISADVANTAGED @ .5134	266.5	X .15	X	6,204.00	= 248,004.90
	K-8 LIMITED ENGLISH PROF.	33.0	X .500	X	5,755.00	= 94,957.50
	9-12 LIMITED ENGLISH PROF.	3.0	X .500	X	6,204.00	= 9,306.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,076.0		X	43.00	= 46,268.00
	9-12 STUDENT ASSESSMENT	519.0		X	43.00	= 22,317.00
	K-8 TECHNOLOGY RESOURCES	1,076.0		X	97.00	= 104,372.00
	9-12 TECHNOLOGY RESOURCES	519.0		X	293.00	= 152,067.00
	K-2 PUPILS	376.0	X .10	X	5,755.00	= 216,388.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					11,313,588.44
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					10,974,180.78
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,974,180.78

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	82,010.35	X	101.60%	=	83,322.52
32	SPECIAL EDUCATION - EPS ALLOCATION					1,822,941.12
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	1,181,874.14	X	101.60%	=	1,200,784.13
35	TRANSPORTATION - EPS ALLOCATION					705,852.63
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					90,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,902,900.39
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,877,081.17

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 2010-11 - RSU 39				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 39				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 39				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				14,877,081.17

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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	1,272.5	80.61%	11,992,415.13		0.00		11,992,415.13			
LIMESTONE	275.0	17.42%	2,591,587.54		0.00		2,591,587.54			
STOCKHOLM	31.0	1.97%	293,078.50		0.00		293,078.50			
 TOTAL	 1,578.5						 14,877,081.17			
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CARIBOU			342,700,000	7.470	2,559,969.00		11,992,415.13	2,559,969.00	80.61%	7.47M
LIMESTONE			68,050,000	7.470	508,333.50		2,591,587.54	508,333.50	16.01%	7.47M
STOCKHOLM			14,400,000	7.470	107,568.00		293,078.50	107,568.00	3.38%	7.47M
 TOTAL			 425,150,000		 3,175,870.50		 14,877,081.17	 3,175,870.50	100.00%	 7.47M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,877,081.17	3,175,870.50	11,701,210.67
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,877,081.17	3,175,870.50	11,701,210.67
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			8,148.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			0.00
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			11,709,358.67
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 21.35%		STATE SHARE % = 78.65%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 21.29%		STATE SHARE % = 78.71%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	15,216,488.83		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	975,779.88	975,100.88	0.00	0.00
August	975,779.88	975,100.89	0.00	0.00
September	975,779.88	975,100.89	0.00	0.00
October	975,779.88	975,100.89	0.00	0.00
November	975,779.88	975,100.89	0.00	0.00
December	975,779.88	975,100.89	0.00	0.00
Janurary	975,779.88	975,100.89	0.00	0.00
February	975,779.88	980,532.82	0.00	0.00
March	975,779.88	975,779.90	0.00	0.00
April	975,779.88	975,779.91	0.00	0.00
May	975,779.88	975,779.91	0.00	0.00
June	975,779.99	975,779.91	0.00	0.00
Total	11,709,358.67	11,709,358.67	0.00	0.00