

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 39

2009-10

839 - 839

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	754	417	1,171	676	1,847
10 ATTENDING PUPILS (OCTOBER 2008)	732	388	1,120	687	1,807
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	743.0	402.5	1,145.5 ( 63%)	681.5 ( 37%)	1,827.0

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	43.7 (17:1)	25.2 (16:1)	45.4 (15:1)	=	114.3	/	125.6	=	.91 X	5989,777	=	3433,939	2016,758
B. GUIDANCE	2.1 (350:1)	1.2 (350:1)	2.7 (250:1)	=	6.0	/	6.8	=	.88 X	350,330	=	194,223	114,067
C. LIBRARIANS	0.9 (800:1)	0.5 (800:1)	0.9 (800:1)	=	2.3	/	1.9	=	1.21 X	80,436	=	61,317	36,011
D. HEALTH	0.9 (800:1)	0.5 (800:1)	0.9 (800:1)	=	2.3	/	2.0	=	1.15 X	102,834	=	74,503	43,756
E. EDUCATION TECHS	7.4 (100:1)	4.0 (100:1)	2.7 (250:1)	=	14.1	/	14.1	=	1.00 X	236,938	=	149,271	87,667
F. LIBRARY TECHS	1.5 (500:1)	0.8 (500:1)	1.4 (500:1)	=	3.7	/	4.0	=	.93 X	66,302	=	38,846	22,815
G. CLERICAL	3.7 (200:1)	2.0 (200:1)	3.4 (200:1)	=	9.1	/	8.0	=	1.14 X	231,639	=	166,363	97,705
H. SCHOOL ADMIN.	2.4 (305:1)	1.3 (305:1)	2.2 (315:1)	=	5.9	/	7.2	=	.82 X	528,752	=	273,154	160,423

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	40,093	23,853
B. Supplies and Equipment	329	455	376,870	310,083
C. Professional Development	56	56	64,148	38,164
D. Instructional Leadership Support	23	23	26,347	15,675
E. Co- and Extra-Curricular Student	32	108	36,656	73,602
F. System Administration/Support	210	210	240,555	143,115
G. Operations & Maintenance	962	1,143	1101,971	778,955

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	715,157	420,012
B. Education & Library Technicians	36.00%	67,722	39,774
C. Clerical	29.00%	48,245	28,334
D. School Administrators	14.00%	38,242	22,459

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-530,107	-311,363
16 Adjustment for Title I Revenues	-314,135	-184,492

17 TOTALS	6303,378	3977,372
18 E.P.S. RATES	5,503	5,836

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,285.0	548.0	1,833.0		
	OCTOBER 2006	1,244.0	597.0	1,841.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,150.0 +	55.50	X	5,503.00	= 6,633,866.50
	9-12 PUPILS	552.5 +	10.50	X	5,836.00	= 3,285,668.00
	ADULT EDUC. COURSES AT .1	26.4		X	5,836.00	= 154,070.40
	K-8 EQUIV. INSTR. PUPILS	0.125		X	5,503.00	= 687.88
	9-12 EQUIV. INSTR. PUPILS	1.375		X	5,836.00	= 8,024.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4818	554.1	X .15	X	5,503.00	= 457,381.85
	9-12 DISADVANTAGED @ .4818	266.2	X .15	X	5,836.00	= 233,031.48
	K-8 LIMITED ENGLISH PROF.	17.0	X .500	X	5,503.00	= 46,775.50
	9-12 LIMITED ENGLISH PROF.	8.0	X .500	X	5,836.00	= 23,344.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,150.0		X	41.00	= 47,150.00
	9-12 STUDENT ASSESSMENT	552.5		X	41.00	= 22,652.50
	K-8 TECHNOLOGY RESOURCES	1,150.0		X	93.00	= 106,950.00
	9-12 TECHNOLOGY RESOURCES	552.5		X	281.00	= 155,252.50
	K-2 PUPILS	401.0	X .10	X	5,503.00	= 220,670.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					11,395,525.41
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					11,053,659.64
30	ADJUSTED TOTAL OPERATING ALLOCATION					11,053,659.64

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	32,381.64	X	102.90%	=	33,320.71
32	SPECIAL EDUCATION - EPS ALLOCATION					1,933,515.44
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	1,201,318.11	X	102.90%	=	1,236,156.34
35	TRANSPORTATION - EPS ALLOCATION					772,643.81
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					122,380.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,098,016.29
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					15,151,675.93

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 2008-09 - RSU 39				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - RSU 39				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - RSU 39				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				15,151,675.93

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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			
CARIBOU	1,372.5	80.62%	12,215,281.13		0.00		12,215,281.13			
LIMESTONE	293.5	17.24%	2,612,148.93		0.00		2,612,148.93			
STOCKHOLM	36.5	2.14%	324,245.86		0.00		324,245.86			
 TOTAL	 1,702.5						 15,151,675.92			
			2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CARIBOU			314,400,000	6.690	2,103,336.00		12,215,281.13	2,103,336.00	80.75%	6.69M
LIMESTONE			61,700,000	6.690	412,773.00		2,612,148.93	412,773.00	15.85%	6.69M
STOCKHOLM			13,250,000	6.690	88,642.50		324,245.86	88,642.50	3.40%	6.69M
 TOTAL			 389,350,000		 2,604,751.50		 15,151,675.92	 2,604,751.50	100.00%	 6.69M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,151,675.93	2,604,751.50	12,546,924.43
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,151,675.93	2,604,751.50	12,546,924.43
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			31,616.70
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			140,166.00
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			12,438,375.13
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 17.19%		STATE SHARE % = 82.81%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 17.91%		STATE SHARE % = 82.09%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	15,493,541.70		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,036,531.26	1,044,279.20	0.00	0.00
August	1,036,531.26	1,044,279.20	0.00	0.00
September	1,036,531.26	1,044,279.20	0.00	0.00
October	1,036,531.26	1,044,279.20	0.00	0.00
November	1,036,531.26	1,044,279.20	0.00	0.00
December	1,036,531.26	1,044,279.20	0.00	0.00
Janurary	1,036,531.26	1,044,279.20	0.00	0.00
February	1,036,531.26	1,025,684.14	0.00	0.00
March	1,036,531.26	1,025,684.14	0.00	0.00
April	1,036,531.26	1,025,684.15	0.00	0.00
May	1,036,531.26	1,025,684.15	0.00	0.00
June	1,036,531.27	1,025,684.15	0.00	0.00
Total	12,438,375.13	12,438,375.13	0.00	0.00