

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 4

2009-10

504 - 504

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	316	160	476	279	755
10 ATTENDING PUPILS (OCTOBER 2008)	314	163	477	261	738
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	315.0	161.5	476.5 ( 64%)	270.0 ( 36%)	746.5

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	18.5 (17:1)	10.1 (16:1)	18.0 (15:1)	=	46.6 /	47.6 =	.98 X	2250,014 =	1411,209	793,805
B. GUIDANCE	0.9 (350:1)	0.5 (350:1)	1.1 (250:1)	=	2.5 /	2.5 =	1.00 X	124,714 =	79,817	44,897
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	0.3 =	3.00 X	15,811 =	30,357	17,076
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =	.90 X	49,101 =	28,282	15,909
E. EDUCATION TECHS	3.2 (100:1)	1.6 (100:1)	1.1 (250:1)	=	5.9 /	15.0 =	.39 X	279,772 =	69,831	39,280
F. LIBRARY TECHS	0.6 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.4 /	3.0 =	.47 X	52,982 =	15,937	8,965
G. CLERICAL	1.6 (200:1)	0.8 (200:1)	1.4 (200:1)	=	3.8 /	6.0 =	.63 X	171,086 =	68,982	38,802
H. SCHOOL ADMIN.	1.0 (305:1)	0.5 (305:1)	0.9 (315:1)	=	2.4 /	3.5 =	.69 X	247,266 =	109,193	61,421

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	16,678	9,450
B. Supplies and Equipment	329	455	156,769	122,850
C. Professional Development	56	56	26,684	15,120
D. Instructional Leadership Support	23	23	10,960	6,210
E. Co- and Extra-Curricular Student	32	108	15,248	29,160
F. System Administration/Support	210	210	100,065	56,700
G. Operations & Maintenance	962	1,143	458,393	308,610

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	294,436	165,621
B. Education & Library Technicians	36.00%	30,876	17,368
C. Clerical	29.00%	20,005	11,253
D. School Administrators	14.00%	15,287	8,599

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-109,544	-61,622
16 Adjustment for Title I Revenues	-188,165	-105,842

17 TOTALS	2661,299	1603,630
18 E.P.S. RATES	5,585	5,939

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	506.0	271.0	777.0		
	OCTOBER 2006	499.0	285.0	784.0		
	APRIL 2007	493.0	284.0	777.0		
	OCTOBER 2007	465.0	284.0	749.0		
	APRIL 2008	467.0	265.0	732.0		
	OCTOBER 2008	468.0	253.0	721.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	467.5 +	15.50	X	5,585.00	= 2,697,555.00
	9-12 PUPILS	259.0 +	14.66	X	5,939.00	= 1,625,266.74
	ADULT EDUC. COURSES AT .1	9.7		X	5,939.00	= 57,608.30
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,585.00	= 1,396.25
	9-12 EQUIV. INSTR. PUPILS	2.500		X	5,939.00	= 14,847.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5705	266.7	X .15	X	5,585.00	= 223,427.93
	9-12 DISADVANTAGED @ .5705	147.8	X .15	X	5,939.00	= 131,667.63
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,585.00	= 7,819.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	5,939.00	= 4,157.30
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	467.5		X	41.00	= 19,167.50
	9-12 STUDENT ASSESSMENT	259.0		X	41.00	= 10,619.00
	K-8 TECHNOLOGY RESOURCES	467.5		X	93.00	= 43,477.50
	9-12 TECHNOLOGY RESOURCES	259.0		X	281.00	= 72,779.00
	K-2 PUPILS	157.0	X .10	X	5,585.00	= 87,684.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,997,473.15
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,847,548.95
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,847,548.95

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					536,802.66
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	105,433.85	X	102.90%	=	108,491.43
35	TRANSPORTATION - EPS ALLOCATION					296,137.63
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					65,062.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,006,493.72
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,854,042.67

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 4			
	11/01/09 NEW MIDDLE SCHOOL	320,325.00	40,716.36	361,041.36
	05/01/10 NEW MIDDLE SCHOOL	0.00	33,954.45	33,954.45
42	TOTAL PRINCIPAL & INTEREST	320,325.00	74,670.81	394,995.81
43	APPROVED LEASES FOR 2008-09 - S.A.D. 4			0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 4			0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 4			0.00
47	TOTAL DEBT SERVICE ALLOCATION			394,995.81
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			6,249,038.48

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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
ABBOT	97.5	13.65%	852,993.75		0.00	852,993.75
CAMBRIDGE	64.5	9.03%	564,288.17		0.00	564,288.17
GUILFORD	232.5	32.54%	2,033,437.12		0.00	2,033,437.12
PARKMAN	116.5	16.31%	1,019,218.18		0.00	1,019,218.18
SANGERVILLE	166.5	23.30%	1,456,025.97		0.00	1,456,025.97
WELLINGTON	37.0	5.17%	323,075.29		0.00	323,075.29
<b>TOTAL</b>	<b>714.5</b>					<b>6,249,038.48</b>

	2008 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ABBOT	62,250,000		6.690		416,452.50		852,993.75	416,452.50	18.33%	6.69M
CAMBRIDGE	21,550,000		6.690		144,169.50		564,288.17	144,169.50	6.35%	6.69M
GUILFORD	120,000,000		6.690		802,800.00		2,033,437.12	802,800.00	35.34%	6.69M
PARKMAN	43,450,000		6.690		290,680.50		1,019,218.18	290,680.50	12.80%	6.69M
SANGERVILLE	75,200,000		6.690		503,088.00		1,456,025.97	503,088.00	22.15%	6.69M
WELLINGTON	17,100,000		6.690		114,399.00		323,075.29	114,399.00	5.03%	6.69M
<b>TOTAL</b>	<b>339,550,000</b>				<b>2,271,589.50</b>		<b>6,249,038.48</b>	<b>2,271,589.50</b>	<b>100.00%</b>	<b>6.69M</b>

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,249,038.48	2,271,589.50	3,977,448.98
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,249,038.48	2,271,589.50	3,977,448.98
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			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			122,238.00
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			3,855,210.98
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 36.35%		STATE SHARE % = 63.65%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 38.31%		STATE SHARE % = 61.69%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,398,962.68		

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	288,351.26	297,405.93	0.00	0.00
August	288,351.26	297,405.93	0.00	0.00
September	288,351.26	297,405.93	0.00	0.00
October	288,351.26	297,405.93	0.00	0.00
November	288,351.26	297,405.93	361,041.36	361,041.36
December	288,351.26	297,405.93	0.00	0.00
Janurary	288,351.26	297,405.93	0.00	0.00
February	288,351.26	275,674.73	0.00	0.00
March	288,351.26	275,674.73	0.00	0.00
April	288,351.26	275,674.73	0.00	0.00
May	288,351.26	275,674.73	33,954.45	33,954.45
June	288,351.31	275,674.74	0.00	0.00
Total	3,460,215.17	3,460,215.17	394,995.81	394,995.81