

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 40

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	855	455	1,310	592	1,902
10 ATTENDING PUPILS (OCTOBER 2008)	881	437	1,318	621	1,939
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	868.0	446.0	1,314.0 (68%)	606.5 (32%)	1,920.5

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	51.1 (17:1)	27.9 (16:1)	40.4 (15:1)	=	119.4	/	148.0	=	.81 X	6830,071	=	3762,003	1770,355
B. GUIDANCE	2.5 (350:1)	1.3 (350:1)	2.4 (250:1)	=	6.2	/	10.2	=	.61 X	510,343	=	211,690	99,619
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5	/	3.0	=	.83 X	176,804	=	99,788	46,959
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5	/	2.0	=	1.25 X	102,834	=	87,409	41,134
E. EDUCATION TECHS	8.7 (100:1)	4.5 (100:1)	2.4 (250:1)	=	15.6	/	24.4	=	.64 X	415,350	=	180,760	85,064
F. LIBRARY TECHS	1.7 (500:1)	0.9 (500:1)	1.2 (500:1)	=	3.8	/	6.0	=	.63 X	101,490	=	43,479	20,460
G. CLERICAL	4.3 (200:1)	2.2 (200:1)	3.0 (200:1)	=	9.5	/	15.9	=	.60 X	460,973	=	188,077	88,507
H. SCHOOL ADMIN.	2.8 (305:1)	1.5 (305:1)	1.9 (315:1)	=	6.2	/	9.7	=	.64 X	685,443	=	298,305	140,379

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	45,990	21,228
B. Supplies and Equipment	329	455	432,306	275,958
C. Professional Development	56	56	73,584	33,964
D. Instructional Leadership Support	23	23	30,222	13,950
E. Co- and Extra-Curricular Student	32	108	42,048	65,502
F. System Administration/Support	210	210	275,940	127,365
G. Operations & Maintenance	962	1,143	1264,068	693,230

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	790,569	372,033
B. Education & Library Technicians	36.00%	80,726	37,989
C. Clerical	29.00%	54,542	25,667
D. School Administrators	14.00%	41,763	19,653

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-400,676	-188,553

17 TOTALS	7602,592	3790,462
18 E.P.S. RATES	5,786	6,250

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,330.0	644.0	1,974.0		
	OCTOBER 2006	1,318.0	652.0	1,970.0		
	APRIL 2007	1,304.0	630.0	1,934.0		
	OCTOBER 2007	1,303.0	600.0	1,903.0		
	APRIL 2008	1,301.0	580.0	1,881.0		
	OCTOBER 2008	1,312.0	603.0	1,915.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,306.5 +	4.83	X	5,786.00	= 7,587,355.38
	9-12 PUPILS	591.5 +	26.66	X	6,250.00	= 3,863,500.00
	ADULT EDUC. COURSES AT .1	6.3		X	6,250.00	= 39,375.00
	K-8 EQUIV. INSTR. PUPILS	1.625		X	5,786.00	= 9,402.25
	9-12 EQUIV. INSTR. PUPILS	2.625		X	6,250.00	= 16,406.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5328	696.1	X .15	X	5,786.00	= 604,145.19
	9-12 DISADVANTAGED @ .5328	315.2	X .15	X	6,250.00	= 295,500.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,786.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,250.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,306.5		X	41.00	= 53,566.50
	9-12 STUDENT ASSESSMENT	591.5		X	41.00	= 24,251.50
	K-8 TECHNOLOGY RESOURCES	1,306.5		X	93.00	= 121,504.50
	9-12 TECHNOLOGY RESOURCES	591.5		X	281.00	= 166,211.50
	K-2 PUPILS	409.5	X .10	X	5,786.00	= 236,936.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 147,276.31
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,165,431.08
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					12,770,468.14
30	ADJUSTED TOTAL OPERATING ALLOCATION					12,770,468.14

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,751,898.22
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	732,818.00	X	102.90%	=	754,069.72
35	TRANSPORTATION - EPS ALLOCATION					1,205,975.52
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					90,711.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,802,654.46
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					16,573,122.60

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #40				
	11/01/09	NEW MIDDLE SCH WALDOBORO	571,703.00	248,691.22	820,394.22
	05/01/10	NEW MIDDLE SCH WALDOBORO	0.00	234,398.63	234,398.63
	SAD 40				
	11/01/09	NEW WARREN COMM SCH-ELEM	277,500.00	93,331.77	370,831.77
	05/01/10	NEW WARREN COMM SCH-ELEM	0.00	89,921.07	89,921.07
42	TOTAL PRINCIPAL & INTEREST		849,203.00	666,342.69	1,515,545.69
43	APPROVED LEASES FOR 2008-09 - S.A.D. 40				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 40				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 40				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,515,545.69
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				18,088,668.29

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION
		+	=	TOWN ALLOCATION
FRIENDSHIP	147.0	7.79%	1,409,107.26	0.00
UNION	268.0	14.21%	2,570,399.76	0.00
WALDOBORO	699.0	37.06%	6,703,660.47	0.00
WARREN	575.0	30.49%	5,515,234.96	0.00
WASHINGTON	197.0	10.45%	1,890,265.84	0.00
TOTAL	1,886.0			18,088,668.29

	2008 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
FRIENDSHIP	256,650,000	6.690		1,716,988.50		1,409,107.26	1,409,107.26	15.39%	5.49M
UNION	226,150,000	6.690		1,512,943.50		2,570,399.76	1,512,943.50	16.52%	6.69M
WALDOBORO	507,250,000	6.690		3,393,502.50		6,703,660.47	3,393,502.50	37.05%	6.69M
WARREN	289,800,000	6.690		1,938,762.00		5,515,234.96	1,938,762.00	21.17%	6.69M
WASHINGTON	135,200,000	6.690		904,488.00		1,890,265.84	904,488.00	9.87%	6.69M
TOTAL	1,415,050,000			9,466,684.50		18,088,668.29	9,158,803.26	100.00%	6.47M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,088,668.29	9,158,803.26	8,929,865.03
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,088,668.29	9,158,803.26	8,929,865.03
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			417,024.00
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			8,512,841.03
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 50.63%		STATE SHARE % = 49.37%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 52.94%		STATE SHARE % = 47.06%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	18,483,631.23		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	583,107.94	618,295.77	0.00	0.00
August	583,107.94	618,295.77	0.00	0.00
September	583,107.94	618,295.77	0.00	0.00
October	583,107.94	618,295.78	0.00	0.00
November	583,107.94	611,850.03	1,191,225.99	1,191,225.99
December	583,107.94	611,850.03	0.00	0.00
Janurary	583,107.94	611,850.03	0.00	0.00
February	583,107.94	537,712.43	0.00	0.00
March	583,107.94	537,712.43	0.00	0.00
April	583,107.94	537,712.43	0.00	0.00
May	583,107.94	537,712.43	324,319.70	324,319.70
June	583,108.00	537,712.44	0.00	0.00
Total	6,997,295.34	6,997,295.34	1,515,545.69	1,515,545.69