

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 41

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) | 334 | 164 | 498 | 275 | 773 |
| 10 ATTENDING PUPILS (OCTOBER 2008) | 343 | 158 | 501 | 253 | 754 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008 | 338.5 | 161.0 | 499.5 (65%) | 264.0 (35%) | 763.5 |

| 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 | 19.9 (17:1) | 10.1 (16:1) | 17.6 (15:1) | = | 47.6 | / | 55.4 | = | .86 X | 2583,920 | = | 1444,411 | 777,760 |
| B. GUIDANCE | 1.0 (350:1) | 0.5 (350:1) | 1.1 (250:1) | = | 2.6 | / | 5.0 | = | .52 X | 237,782 | = | 80,371 | 43,276 |
| C. LIBRARIANS | 0.4 (800:1) | 0.2 (800:1) | 0.3 (800:1) | = | 0.9 | / | 1.0 | = | .90 X | 60,671 | = | 35,493 | 19,111 |
| D. HEALTH | 0.4 (800:1) | 0.2 (800:1) | 0.3 (800:1) | = | 0.9 | / | 1.0 | = | .90 X | 43,079 | = | 25,201 | 13,570 |
| E. EDUCATION TECHS | 3.4 (100:1) | 1.6 (100:1) | 1.1 (250:1) | = | 6.1 | / | 11.4 | = | .54 X | 181,570 | = | 63,731 | 34,317 |
| F. LIBRARY TECHS | 0.7 (500:1) | 0.3 (500:1) | 0.5 (500:1) | = | 1.5 | / | 2.0 | = | .75 X | 33,679 | = | 16,418 | 8,841 |
| G. CLERICAL | 1.7 (200:1) | 0.8 (200:1) | 1.3 (200:1) | = | 3.8 | / | 5.5 | = | .69 X | 166,162 | = | 74,524 | 40,128 |
| H. SCHOOL ADMIN. | 1.1 (305:1) | 0.5 (305:1) | 0.8 (315:1) | = | 2.4 | / | 3.2 | = | .75 X | 229,331 | = | 111,799 | 60,199 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 35 | 35 | 17,483 | 9,240 |
| B. Supplies and Equipment | 329 | 455 | 164,336 | 120,120 |
| C. Professional Development | 56 | 56 | 27,972 | 14,784 |
| D. Instructional Leadership Support | 23 | 23 | 11,489 | 6,072 |
| E. Co- and Extra-Curricular Student | 32 | 108 | 15,984 | 28,512 |
| F. System Administration/Support | 210 | 210 | 104,895 | 55,440 |
| G. Operations & Maintenance | 962 | 1,143 | 480,519 | 301,752 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 301,240 | 162,206 |
| B. Education & Library Technicians | 36.00% | 28,854 | 15,537 |
| C. Clerical | 29.00% | 21,612 | 11,637 |
| D. School Administrators | 14.00% | 15,652 | 8,428 |

| | | |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95) | -111,839 | -60,212 |
| 16 Adjustment for Title I Revenues | -202,345 | -108,955 |

| | | |
|-----------------|----------|----------|
| 17 TOTALS | 2727,799 | 1561,762 |
| 18 E.P.S. RATES | 5,461 | 5,916 |

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A. OPERATING COST ALLOCATIONS

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|----|---|-------------|-------------|-------|-----------|----------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2006 | 496.0 | 242.0 | 738.0 | | |
| | OCTOBER 2006 | 480.0 | 247.0 | 727.0 | | |
| | APRIL 2007 | 469.0 | 243.0 | 712.0 | | |
| | OCTOBER 2007 | 470.0 | 238.0 | 708.0 | | |
| | APRIL 2008 | 460.0 | 238.0 | 698.0 | | |
| | OCTOBER 2008 | 467.0 | 226.0 | 693.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 463.5 + | 10.16 | X | 5,461.00 | = 2,586,657.26 |
| | 9-12 PUPILS | 232.0 + | 7.00 | X | 5,916.00 | = 1,413,924.00 |
| | ADULT EDUC. COURSES AT .1 | 6.9 | | X | 5,916.00 | = 40,820.40 |
| | K-8 EQUIV. INSTR. PUPILS | 1.125 | | X | 5,461.00 | = 6,143.63 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,916.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .6552 | 303.7 | X .15 | X | 5,461.00 | = 248,775.86 |
| | 9-12 DISADVANTAGED @ .6552 | 152.0 | X .15 | X | 5,916.00 | = 134,884.80 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,461.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,916.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 463.5 | | X | 41.00 | = 19,003.50 |
| | 9-12 STUDENT ASSESSMENT | 232.0 | | X | 41.00 | = 9,512.00 |
| | K-8 TECHNOLOGY RESOURCES | 463.5 | | X | 93.00 | = 43,105.50 |
| | 9-12 TECHNOLOGY RESOURCES | 232.0 | | X | 281.00 | = 65,192.00 |
| | K-2 PUPILS | 155.0 | X .10 | X | 5,461.00 | = 84,645.50 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 40,607.25 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 4,693,271.70 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 4,552,473.54 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 4,552,473.54 |

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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 | | | | | 731,412.11 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08 | 68,105.43 | X | 102.90% | = | 70,080.49 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 299,905.51 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2008-09 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 1,101,398.11 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 5,653,871.65 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|-----------------|-----------|----------|--------------|
| 42 | TOTAL PRINCIPAL & INTEREST | | 0.00 | 0.00 | 0.00 |
| 43 | APPROVED LEASES FOR 2008-09 - S.A.D. 41 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 41 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 41 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 5,653,871.65 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|--|--------------------------|--------|-------------------------|-----------------------|
| | | | | |
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | DEBT ALLOCATION |
| | | + | = | TOWN ALLOCATION |
| ATKINSON | 55.5 | 7.99% | 451,744.34 | 0.00 |
| BROWNVILLE | 189.5 | 27.29% | 1,542,941.57 | 0.00 |
| LAGRANGE | 112.0 | 16.13% | 911,969.50 | 0.00 |
| MILO | 337.5 | 48.59% | 2,747,216.23 | 0.00 |
| TOTAL | 694.5 | | | 5,653,871.64 |

| | 2008 STATE VALUATION X | MILL EXPECTATION | = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | | |
|------------|---------------------------|---------------------|---|----------------------|----|--------------------|--------------|---------|-------|
| ATKINSON | 19,450,000 | 6.690 | | 130,120.50 | | 451,744.34 | 130,120.50 | 10.49% | 6.69M |
| BROWNVILLE | 48,650,000 | 6.690 | | 325,468.50 | | 1,542,941.57 | 325,468.50 | 26.24% | 6.69M |
| LAGRANGE | 32,100,000 | 6.690 | | 214,749.00 | | 911,969.50 | 214,749.00 | 17.31% | 6.69M |
| MILO | 85,200,000 | 6.690 | | 569,988.00 | | 2,747,216.23 | 569,988.00 | 45.96% | 6.69M |
| TOTAL | 185,400,000 | | | 1,240,326.00 | | 5,653,871.64 | 1,240,326.00 | 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 | 5,653,871.65 | 1,240,326.00 | 4,413,545.65 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 5,653,871.65 | 1,240,326.00 | 4,413,545.65 |
| 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 | | | 66,744.00 |
| 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 | | | 4,346,801.65 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 21.94% | STATE SHARE % = 78.06% | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 23.12% | STATE SHARE % = 76.88% | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 5,794,669.81 | | |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July | 362,233.47 | 367,177.47 | 0.00 | 0.00 |
| August | 362,233.47 | 367,177.47 | 0.00 | 0.00 |
| September | 362,233.47 | 0.00 | 0.00 | 0.00 |
| October | 362,233.47 | 0.00 | 0.00 | 0.00 |
| November | 362,233.47 | 1,101,532.41 | 0.00 | 0.00 |
| December | 362,233.47 | 367,177.47 | 0.00 | 0.00 |
| Janurary | 362,233.47 | 367,177.47 | 0.00 | 0.00 |
| February | 362,233.47 | 355,311.87 | 0.00 | 0.00 |
| March | 362,233.47 | 355,311.87 | 0.00 | 0.00 |
| April | 362,233.47 | 355,311.87 | 0.00 | 0.00 |
| May | 362,233.47 | 355,311.87 | 0.00 | 0.00 |
| June | 362,233.48 | 355,311.88 | 0.00 | 0.00 |
| Total | 4,346,801.65 | 4,346,801.65 | 0.00 | 0.00 |