

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. 44

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)	416	224	640	279	919
10 ATTENDING PUPILS (OCTOBER 2008)	419	213	632	291	923
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	417.5	218.5	636.0 (69%)	285.0 (31%)	921.0

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	24.6 (17:1)	13.7 (16:1)	19.0 (15:1)	=	57.3	/	67.9	=	.84 X	3102,968	=	1798,480	808,013
B. GUIDANCE	1.2 (350:1)	0.6 (350:1)	1.1 (250:1)	=	2.9	/	4.0	=	.73 X	163,016	=	82,111	36,891
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2	/	1.0	=	1.20 X	49,946	=	41,355	18,580
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2	/	1.0	=	1.20 X	51,417	=	42,573	19,127
E. EDUCATION TECHS	4.2 (100:1)	2.2 (100:1)	1.1 (250:1)	=	7.5	/	5.7	=	1.32 X	90,468	=	82,398	37,020
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.8	/	2.0	=	.90 X	39,419	=	24,479	10,998
G. CLERICAL	2.1 (200:1)	1.1 (200:1)	1.4 (200:1)	=	4.6	/	8.9	=	.52 X	260,547	=	93,484	42,000
H. SCHOOL ADMIN.	1.4 (305:1)	0.7 (305:1)	0.9 (315:1)	=	3.0	/	3.3	=	.91 X	238,561	=	149,793	67,298

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	22,260	9,975
B. Supplies and Equipment	329	455	209,244	129,675
C. Professional Development	56	56	35,616	15,960
D. Instructional Leadership Support	23	23	14,628	6,555
E. Co- and Extra-Curricular Student	32	108	20,352	30,780
F. System Administration/Support	210	210	133,560	59,850
G. Operations & Maintenance	962	1,143	611,832	325,755

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	373,259	167,696
B. Education & Library Technicians	36.00%	38,476	17,286
C. Clerical	29.00%	27,110	12,180
D. School Administrators	14.00%	20,971	9,422

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-195,772	-87,954
16 Adjustment for Title I Revenues	-155,495	-69,860

17 TOTALS	3470,712	1667,246
18 E.P.S. RATES	5,457	5,850

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	604.0	252.0	856.0		
	OCTOBER 2006	572.0	251.0	823.0		
	APRIL 2007	576.0	243.0	819.0		
	OCTOBER 2007	543.0	248.0	791.0		
	APRIL 2008	551.0	230.0	781.0		
	OCTOBER 2008	539.0	244.0	783.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	545.0 +	19.16	X	5,457.00	= 3,078,621.12
	9-12 PUPILS	237.0 +	7.66	X	5,850.00	= 1,431,261.00
	ADULT EDUC. COURSES AT .1	9.2		X	5,850.00	= 53,820.00
	K-8 EQUIV. INSTR. PUPILS	1.000		X	5,457.00	= 5,457.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	5,850.00	= 5,850.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4787	260.9	X .15	X	5,457.00	= 213,559.70
	9-12 DISADVANTAGED @ .4787	113.5	X .15	X	5,850.00	= 99,596.25
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,457.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,850.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	545.0		X	41.00	= 22,345.00
	9-12 STUDENT ASSESSMENT	237.0		X	41.00	= 9,717.00
	K-8 TECHNOLOGY RESOURCES	545.0		X	93.00	= 50,685.00
	9-12 TECHNOLOGY RESOURCES	237.0		X	281.00	= 66,597.00
	K-2 PUPILS	179.0	X .10	X	5,457.00	= 97,680.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 103,516.71
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,238,706.08
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,081,544.89
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,081,544.89

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	14,195.06	X	102.90%	=	14,606.72
32	SPECIAL EDUCATION - EPS ALLOCATION					714,832.98
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	257,727.64	X	102.90%	=	265,201.74
35	TRANSPORTATION - EPS ALLOCATION					719,200.34
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					51,205.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,765,046.78
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,846,591.67

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 44				
	11/01/09	ADDN & REN TO CRESCENT PARK SCHOO	242,250.00	30,792.29	273,042.29
	05/01/10	ADDN & REN TO CRESCENT PARK SCHOO	0.00	25,678.50	25,678.50
42	TOTAL PRINCIPAL & INTEREST		242,250.00	56,470.79	298,720.79
43	APPROVED LEASES FOR 2008-09 - S.A.D. 44				2,264.28
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 44				16,848.68
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 44				0.00
47	TOTAL DEBT SERVICE ALLOCATION				317,833.75
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,164,425.42

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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
ANDOVER	106.5	14.00%	1,003,019.56	0.00
BETHEL	355.0	46.68%	3,344,353.79	0.00
GREENWOOD	124.5	16.37%	1,172,816.44	0.00
NEWRY	28.5	3.75%	268,665.95	0.00
WOODSTOCK	146.0	19.20%	1,375,569.68	0.00
TOTAL	760.5			7,164,425.42

	2008 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ANDOVER	75,650,000	6.690		506,098.50		1,003,019.56	506,098.50	9.24%	6.69M
BETHEL	404,550,000	6.690		2,706,439.50		3,344,353.79	2,706,439.50	49.44%	6.69M
GREENWOOD	136,550,000	6.690		913,519.50		1,172,816.44	913,519.50	16.69%	6.69M
NEWRY	377,550,000	6.690		2,525,809.50		268,665.95	268,665.95	4.91%	0.71M
WOODSTOCK	161,400,000	6.690		1,079,766.00		1,375,569.68	1,079,766.00	19.72%	6.69M
TOTAL	1,155,700,000			7,731,633.00		7,164,425.42	5,474,489.45	100.00%	4.74M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,164,425.42	5,474,489.45	1,689,935.97
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,164,425.42	5,474,489.45	1,689,935.97
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			280,134.00
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			1,409,801.97
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 76.41%		STATE SHARE % = 23.59%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 80.32%		STATE SHARE % = 19.68%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,321,586.61		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	92,590.09	115,058.61	0.00	0.00
August	92,590.09	115,058.61	0.00	0.00
September	92,590.09	115,058.62	0.00	0.00
October	92,590.09	115,058.62	0.00	0.00
November	92,590.09	112,481.84	273,042.29	273,042.29
December	92,590.09	112,481.84	0.00	0.00
Janurary	92,590.09	112,481.84	0.00	0.00
February	92,590.09	62,680.24	0.00	0.00
March	92,590.09	62,680.24	0.00	0.00
April	92,590.09	62,680.24	0.00	0.00
May	92,590.09	62,680.24	25,678.50	25,678.50
June	92,590.19	62,680.24	0.00	0.00
Total	1,111,081.18	1,111,081.18	298,720.79	298,720.79