

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 54

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)	1,247	656	1,903	911	2,814
10 ATTENDING PUPILS (OCTOBER 2008)	1,213	629	1,842	923	2,765
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,230.0	642.5	1,872.5 (67%)	917.0 (33%)	2,789.5

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	72.4 (17:1)	40.2 (16:1)	61.1 (15:1)	=	173.7	195.8	=	.89 X	9265,867	=	5525,237	2721,385
B. GUIDANCE	3.5 (350:1)	1.8 (350:1)	3.7 (250:1)	=	9.0	12.1	=	.74 X	612,626	=	303,740	149,603
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4	2.0	=	1.70 X	103,876	=	118,315	58,274
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4	3.0	=	1.13 X	144,061	=	109,069	53,720
E. EDUCATION TECHS	12.3 (100:1)	6.4 (100:1)	3.7 (250:1)	=	22.4	25.4	=	.88 X	439,911	=	259,372	127,750
F. LIBRARY TECHS	2.5 (500:1)	1.3 (500:1)	1.8 (500:1)	=	5.6	6.6	=	.85 X	125,718	=	71,596	35,264
G. CLERICAL	6.2 (200:1)	3.2 (200:1)	4.6 (200:1)	=	14.0	13.7	=	1.02 X	403,592	=	275,815	135,849
H. SCHOOL ADMIN.	4.0 (305:1)	2.1 (305:1)	2.9 (315:1)	=	9.0	10.0	=	.90 X	749,004	=	451,650	222,454

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	65,538	32,095
B. Supplies and Equipment	329	455	616,053	417,235
C. Professional Development	56	56	104,860	51,352
D. Instructional Leadership Support	23	23	43,068	21,091
E. Co- and Extra-Curricular Student	32	108	59,920	99,036
F. System Administration/Support	210	210	393,225	192,570
G. Operations & Maintenance	962	1,143	1801,345	1048,131

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1150,709	566,767
B. Education & Library Technicians	36.00%	119,148	58,685
C. Clerical	29.00%	79,986	39,396
D. School Administrators	14.00%	63,231	31,144

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	257,802	126,971
16 Adjustment for Title I Revenues	-496,545	-244,566

17 TOTALS	11373,134	5944,205
18 E.P.S. RATES	6,074	6,482

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,921.0	933.0	2,854.0		
	OCTOBER 2006	1,892.0	959.0	2,851.0		
	APRIL 2007	1,912.0	939.0	2,851.0		
	OCTOBER 2007	1,868.0	950.0	2,818.0		
	APRIL 2008	1,904.0	912.0	2,816.0		
	OCTOBER 2008	1,841.0	920.0	2,761.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,872.5 +	17.16	X	6,074.00	= 11,477,794.84
	9-12 PUPILS	916.0 +	19.50	X	6,482.00	= 6,063,911.00
	ADULT EDUC. COURSES AT .1	7.1		X	6,482.00	= 46,022.20
	K-8 EQUIV. INSTR. PUPILS	2.500		X	6,074.00	= 15,185.00
	9-12 EQUIV. INSTR. PUPILS	2.000		X	6,482.00	= 12,964.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5535	1,036.4	X .15	X	6,074.00	= 944,264.04
	9-12 DISADVANTAGED @ .5535	507.0	X .15	X	6,482.00	= 492,956.10
	K-8 LIMITED ENGLISH PROF.	21.0	X .500	X	6,074.00	= 63,777.00
	9-12 LIMITED ENGLISH PROF.	4.0	X .500	X	6,482.00	= 12,964.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,872.5		X	41.00	= 76,772.50
	9-12 STUDENT ASSESSMENT	916.0		X	41.00	= 37,556.00
	K-8 TECHNOLOGY RESOURCES	1,872.5		X	93.00	= 174,142.50
	9-12 TECHNOLOGY RESOURCES	916.0		X	281.00	= 257,396.00
	K-2 PUPILS	624.5	X .10	X	6,074.00	= 379,321.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 138,013.98
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					20,193,040.46
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					19,587,249.24
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,587,249.24

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	260,965.40	X	102.90%	=	268,533.40
32	SPECIAL EDUCATION - EPS ALLOCATION					3,608,755.45
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	1,016,727.13	X	102.90%	=	1,046,212.22
35	TRANSPORTATION - EPS ALLOCATION					1,584,304.07
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					167,760.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,675,565.13
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					26,262,814.37

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #54				
	11/01/09	MILL STREAM ELEM. SCH.	728,769.00	296,609.01	1,025,378.01
	05/01/10	MILL STREAM ELEM. SCH.	0.00	283,855.55	283,855.55
	SAD 54				
	11/01/09	NEW SKOWHEGAN MIDDLE SCH	455,104.00	133,069.38	588,173.38
	05/01/10	NEW SKOWHEGAN MIDDLE SCH	0.00	132,378.66	132,378.66
42	TOTAL PRINCIPAL & INTEREST		1,183,873.00	845,912.60	2,029,785.60
43	APPROVED LEASES FOR 2008-09 - S.A.D. 54				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 54				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 54				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,029,785.60
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				28,292,599.97

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
CANAAN	396.0	14.33%	4,054,329.58	0.00	4,054,329.58
CORNVILLE	194.5	7.04%	1,991,799.04	0.00	1,991,799.04
MERCER	72.0	2.60%	735,607.60	0.00	735,607.60
NORRIDGEWOCK	580.0	20.98%	5,935,787.47	0.00	5,935,787.47
SKOWHEGAN	1,385.5	50.13%	14,183,080.36	0.00	14,183,080.36
SMITHFIELD	136.0	4.92%	1,391,995.92	0.00	1,391,995.92
TOTAL	2,764.0				28,292,599.97

	2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CANAAN	97,750,000	6.690	653,947.50		4,054,329.58	653,947.50	6.25%	6.69M
CORNVILLE	74,800,000	6.690	500,412.00		1,991,799.04	500,412.00	4.78%	6.69M
MERCER	48,800,000	6.690	326,472.00		735,607.60	326,472.00	3.12%	6.69M
NORRIDGEWOCK	170,750,000	6.690	1,142,317.50		5,935,787.47	1,142,317.50	10.91%	6.69M
SKOWHEGAN	1,073,800,000	6.690	7,183,722.00		14,183,080.36	7,183,722.00	68.63%	6.69M
SMITHFIELD	98,750,000	6.690	660,637.50		1,391,995.92	660,637.50	6.31%	6.69M
TOTAL	1,564,650,000		10,467,508.50		28,292,599.97	10,467,508.50	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	28,292,599.97	10,467,508.50	17,825,091.47
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	28,292,599.97	10,467,508.50	17,825,091.47
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			563,274.00
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			17,261,817.47
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 37.00%		STATE SHARE % = 63.00%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 38.99%		STATE SHARE % = 61.01%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	28,898,391.19		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,269,335.98	1,311,059.98	0.00	0.00
August	1,269,335.98	1,311,059.99	0.00	0.00
September	1,269,335.98	1,311,059.99	0.00	0.00
October	1,269,335.98	1,311,059.99	0.00	0.00
November	1,269,335.98	1,311,059.99	1,613,551.39	1,613,551.39
December	1,269,335.98	1,311,059.99	0.00	0.00
Janurary	1,269,335.98	1,311,059.99	0.00	0.00
February	1,269,335.98	1,210,922.39	0.00	0.00
March	1,269,335.98	1,210,922.39	0.00	0.00
April	1,269,335.98	1,210,922.39	0.00	0.00
May	1,269,335.98	1,210,922.39	416,234.21	416,234.21
June	1,269,336.09	1,210,922.39	0.00	0.00
Total	15,232,031.87	15,232,031.87	2,029,785.60	2,029,785.60