

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 58

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)	391	194	585	312	897
10 ATTENDING PUPILS (OCTOBER 2008)	391	189	580	312	892
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	391.0	191.5	582.5 (65%)	312.0 (35%)	894.5

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	23.0 (17:1)	12.0 (16:1)	20.8 (15:1)	=	55.8 /	69.6 =	.80 X	3189,156 =	1658,361	892,964
B. GUIDANCE	1.1 (350:1)	0.5 (350:1)	1.2 (250:1)	=	2.8 /	1.6 =	1.75 X	84,388 =	95,991	51,688
C. LIBRARIANS	0.5 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.1 /	0.6 =	1.83 X	22,614 =	26,900	14,484
D. HEALTH	0.5 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.1 /	2.6 =	.42 X	112,005 =	30,577	16,465
E. EDUCATION TECHS	3.9 (100:1)	1.9 (100:1)	1.2 (250:1)	=	7.0 /	1.1 =	6.36 X	14,726 =	60,877	32,780
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.8 /	2.2 =	.82 X	37,212 =	19,834	10,680
G. CLERICAL	2.0 (200:1)	1.0 (200:1)	1.6 (200:1)	=	4.6 /	6.9 =	.67 X	206,939 =	90,122	48,527
H. SCHOOL ADMIN.	1.3 (305:1)	0.6 (305:1)	1.0 (315:1)	=	2.9 /	6.0 =	.48 X	414,238 =	129,242	69,592

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	20,388	10,920
B. Supplies and Equipment	329	455	191,643	141,960
C. Professional Development	56	56	32,620	17,472
D. Instructional Leadership Support	23	23	13,398	7,176
E. Co- and Extra-Curricular Student	32	108	18,640	33,696
F. System Administration/Support	210	210	122,325	65,520
G. Operations & Maintenance	962	1,143	560,365	356,616

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	344,248	185,364
B. Education & Library Technicians	36.00%	29,056	15,646
C. Clerical	29.00%	26,135	14,073
D. School Administrators	14.00%	18,094	9,743

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-101,993	-54,917
16 Adjustment for Title I Revenues	-185,552	-99,913

17 TOTALS	3201,270	1840,535
18 E.P.S. RATES	5,496	5,899

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	468.0	245.0	713.0		
	OCTOBER 2006	446.0	250.0	696.0		
	APRIL 2007	436.0	241.0	677.0		
	OCTOBER 2007	435.0	239.0	674.0		
	APRIL 2008	425.0	234.0	659.0		
	OCTOBER 2008	423.0	226.0	649.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	424.0 +	14.83	X	5,496.00	= 2,411,809.68
	9-12 PUPILS	230.0 +	9.16	X	5,899.00	= 1,410,804.84
	ADULT EDUC. COURSES AT .1	0.6		X	5,899.00	= 3,539.40
	K-8 EQUIV. INSTR. PUPILS	0.375		X	5,496.00	= 2,061.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,899.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5603	237.6	X .15	X	5,496.00	= 195,877.44
	9-12 DISADVANTAGED @ .5603	128.9	X .15	X	5,899.00	= 114,057.17
	K-8 LIMITED ENGLISH PROF.	7.0	X .700	X	5,496.00	= 26,930.40
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,899.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	424.0		X	41.00	= 17,384.00
	9-12 STUDENT ASSESSMENT	230.0		X	41.00	= 9,430.00
	K-8 TECHNOLOGY RESOURCES	424.0		X	93.00	= 39,432.00
	9-12 TECHNOLOGY RESOURCES	230.0		X	281.00	= 64,630.00
	K-2 PUPILS	139.5	X .10	X	5,496.00	= 76,669.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 75,730.81
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,448,355.94
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,314,905.26
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,314,905.26

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	17,385.95	X	102.90%	=	17,890.14
32	SPECIAL EDUCATION - EPS ALLOCATION					415,518.09
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					509,711.45
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					128,246.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,071,365.68
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,386,270.94

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST	
	SAD 58 STRONG				
	11/01/09 ELEM ADDN	149,656.15		34,035.65	183,691.80
	05/01/10 ELEM ADDN	0.00		30,759.56	30,759.56
42	TOTAL PRINCIPAL & INTEREST	149,656.15		64,795.21	214,451.36
43	APPROVED LEASES FOR 2008-09 - S.A.D. 58				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 58				26,872.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 58				0.00
47	TOTAL DEBT SERVICE ALLOCATION				241,323.36
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,627,594.30

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	= TOWN ALLOCATION
AVON	69.0	10.70%	602,152.59		0.00	602,152.59
EUSTIS	83.0	12.87%	724,271.39		0.00	724,271.39
KINGFIELD	155.0	24.03%	1,352,310.91		0.00	1,352,310.91
PHILLIPS	148.0	22.95%	1,291,532.89		0.00	1,291,532.89
STRONG	190.0	29.45%	1,657,326.52		0.00	1,657,326.52
 TOTAL	 645.0					 5,627,594.30

	2008 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
AVON	33,450,000	6.690	223,780.50		602,152.59	223,780.50	9.41%	6.69M
EUSTIS	144,650,000	6.690	967,708.50		724,271.39	724,271.39	30.46%	5.01M
KINGFIELD	93,850,000	6.690	627,856.50		1,352,310.91	627,856.50	26.40%	6.69M
PHILLIPS	61,300,000	6.690	410,097.00		1,291,532.89	410,097.00	17.25%	6.69M
STRONG	58,600,000	6.690	392,034.00		1,657,326.52	392,034.00	16.48%	6.69M
 TOTAL	 391,850,000		 2,621,476.50		 5,627,594.30	 2,378,039.39	 100.00%	 6.07M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,627,594.30	2,378,039.39	3,249,554.91
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,627,594.30	2,378,039.39	3,249,554.91
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			2,197.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			88,992.00
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			3,162,759.91
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 42.26%		STATE SHARE % = 57.74%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 43.80%		STATE SHARE % = 56.20%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,761,044.98		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	245,692.37	252,101.29	0.00	0.00
August	245,692.37	252,101.29	0.00	0.00
September	245,692.37	252,101.29	0.00	0.00
October	245,692.37	252,101.29	0.00	0.00
November	245,692.37	252,101.29	183,691.80	183,691.80
December	245,692.37	252,101.30	0.00	0.00
Janurary	245,692.37	252,101.30	0.00	0.00
February	245,692.37	236,719.90	0.00	0.00
March	245,692.37	236,719.90	0.00	0.00
April	245,692.37	236,719.90	0.00	0.00
May	245,692.37	236,719.90	30,759.56	30,759.56
June	245,692.48	236,719.90	0.00	0.00
Total	2,948,308.55	2,948,308.55	214,451.36	214,451.36