

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 75

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)	1,285	681	1,966	961	2,927
10 ATTENDING PUPILS (OCTOBER 2008)	1,230	663	1,893	939	2,832
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,257.5	672.0	1,929.5 (67%)	950.0 (33%)	2,879.5

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	74.0 (17:1)	42.0 (16:1)	63.3 (15:1)	=	179.3	206.1	=	.87 X	9888,694	=	5764,120	2839,044
B. GUIDANCE	3.6 (350:1)	1.9 (350:1)	3.8 (250:1)	=	9.3	14.3	=	.65 X	737,246	=	321,071	158,139
C. LIBRARIANS	1.6 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.6	5.1	=	.71 X	264,502	=	125,823	61,973
D. HEALTH	1.6 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.6	4.7	=	.77 X	229,849	=	118,579	58,405
E. EDUCATION TECHS	12.6 (100:1)	6.7 (100:1)	3.8 (250:1)	=	23.1	20.1	=	1.15 X	374,060	=	288,213	141,956
F. LIBRARY TECHS	2.5 (500:1)	1.3 (500:1)	1.9 (500:1)	=	5.7	6.2	=	.92 X	125,491	=	77,353	38,099
G. CLERICAL	6.3 (200:1)	3.4 (200:1)	4.8 (200:1)	=	14.5	19.9	=	.73 X	574,963	=	281,214	138,509
H. SCHOOL ADMIN.	4.1 (305:1)	2.2 (305:1)	3.0 (315:1)	=	9.3	11.7	=	.79 X	871,326	=	461,193	227,155

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	67,533	33,250
B. Supplies and Equipment	329	455	634,806	432,250
C. Professional Development	56	56	108,052	53,200
D. Instructional Leadership Support	23	23	44,379	21,850
E. Co- and Extra-Curricular Student	32	108	61,744	102,600
F. System Administration/Support	210	210	405,195	199,500
G. Operations & Maintenance	962	1,143	1856,179	1085,850

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1202,623	592,337
B. Education & Library Technicians	36.00%	131,604	64,820
C. Clerical	29.00%	81,552	40,168
D. School Administrators	14.00%	64,567	31,802

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	179,708	88,513
16 Adjustment for Title I Revenues	-236,024	-116,251

17 TOTALS	12039,484	6293,169
18 E.P.S. RATES	6,240	6,624

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	2,033.0	1,017.0	3,050.0		
	OCTOBER 2006	1,965.0	1,007.0	2,972.0		
	APRIL 2007	1,968.0	977.0	2,945.0		
	OCTOBER 2007	1,959.0	977.0	2,936.0		
	APRIL 2008	1,959.0	961.0	2,920.0		
	OCTOBER 2008	1,887.0	930.0	2,817.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,923.0 +	38.83	X	6,240.00	= 12,241,819.20
	9-12 PUPILS	945.5 +	32.66	X	6,624.00	= 6,479,331.84
	ADULT EDUC. COURSES AT .1	2.2		X	6,624.00	= 14,572.80
	K-8 EQUIV. INSTR. PUPILS	1.125		X	6,240.00	= 7,020.00
	9-12 EQUIV. INSTR. PUPILS	0.625		X	6,624.00	= 4,140.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2862	550.4	X .15	X	6,240.00	= 515,174.40
	9-12 DISADVANTAGED @ .2862	270.6	X .15	X	6,624.00	= 268,868.16
	K-8 LIMITED ENGLISH PROF.	8.0	X .500	X	6,240.00	= 24,960.00
	9-12 LIMITED ENGLISH PROF.	8.0	X .500	X	6,624.00	= 26,496.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,923.0		X	41.00	= 78,843.00
	9-12 STUDENT ASSESSMENT	945.5		X	41.00	= 38,765.50
	K-8 TECHNOLOGY RESOURCES	1,923.0		X	93.00	= 178,839.00
	9-12 TECHNOLOGY RESOURCES	945.5		X	281.00	= 265,685.50
	K-2 PUPILS	627.0	X .10	X	6,240.00	= 391,248.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 67,964.16
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					20,603,727.56
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					19,985,615.73
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,985,615.73

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	197,069.00	X	102.90%	=	202,784.00
32	SPECIAL EDUCATION - EPS ALLOCATION					5,060,155.90
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	717,332.61	X	102.90%	=	738,135.26
35	TRANSPORTATION - EPS ALLOCATION					1,698,807.22
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					155,957.16
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,855,839.54
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					27,841,455.27

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 75				
	11/01/09	NEW BOWDOIN ELEM SCH	263,402.27	77,017.02	340,419.29
	05/01/10	NEW BOWDOIN ELEM SCH	0.00	76,617.26	76,617.26
	11/01/09	NEW ELEM	281,997.00	0.00	281,997.00
	05/01/10	NEW ELEM	0.00	10,398.64	10,398.64
	11/01/09	NEW MT ARARAT MIDDLE SCH	790,000.00	207,075.30	997,075.30
	05/01/10	NEW MT ARARAT MIDDLE SCH	0.00	255,991.56	255,991.56
42	TOTAL PRINCIPAL & INTEREST		1,335,399.27	627,099.78	1,962,499.05
43	APPROVED LEASES FOR 2008-09 - S.A.D. 75				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 75				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 75				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,962,499.05
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				29,803,954.32

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION	
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
BOWDOIN	528.0	18.52%	5,519,692.34	0.00	5,519,692.34
BOWDOINHAM	452.5	15.87%	4,729,887.55	0.00	4,729,887.55
HARPSWELL	516.5	18.11%	5,397,496.13	0.00	5,397,496.13
TOPSHAM	1,354.5	47.50%	14,156,878.30	0.00	14,156,878.30
 TOTAL	 2,851.5				 29,803,954.32

	2008 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BOWDOIN	212,500,000	6.690	1,421,625.00		5,519,692.34	1,421,625.00	10.12%	6.69M
BOWDOINHAM	251,050,000	6.690	1,679,524.50		4,729,887.55	1,679,524.50	11.96%	6.69M
HARPSWELL	1,983,850,000	6.690	13,271,956.50		5,397,496.13	5,397,496.13	38.43%	2.72M
TOPSHAM	829,050,000	6.690	5,546,344.50		14,156,878.30	5,546,344.50	39.49%	6.69M
 TOTAL	 3,276,450,000		 21,919,450.50		 29,803,954.32	14,044,990.13	100.00%	 4.29M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,803,954.32	14,044,990.13	15,758,964.19
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,803,954.32	14,044,990.13	15,758,964.19
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			465,336.00
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			15,293,628.19
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 47.12%		STATE SHARE % = 52.88%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 48.69%		STATE SHARE % = 51.31%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	30,422,066.15		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,110,927.42	1,145,396.76	0.00	0.00
August	1,110,927.42	1,145,396.76	0.00	0.00
September	1,110,927.42	1,145,396.76	0.00	0.00
October	1,110,927.42	1,145,396.76	0.00	0.00
November	1,110,927.42	1,145,396.76	1,619,491.59	1,619,491.59
December	1,110,927.42	1,145,396.76	0.00	0.00
Janurary	1,110,927.42	1,145,396.76	0.00	0.00
February	1,110,927.42	1,062,670.36	0.00	0.00
March	1,110,927.42	1,062,670.36	0.00	0.00
April	1,110,927.42	1,062,670.36	0.00	0.00
May	1,110,927.42	1,062,670.37	343,007.46	343,007.46
June	1,110,927.52	1,062,670.37	0.00	0.00
Total	13,331,129.14	13,331,129.14	1,962,499.05	1,962,499.05