

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 11

2010-11

511 - 511

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	980	496	1,476	710	2,186
10 ATTENDING PUPILS (OCTOBER 2009)	1,013	473	1,486	696	2,182
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	996.5	484.5	1,481.0 (68%)	703.0 (32%)	2,184.0

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	58.6 (17:1)	30.3 (16:1)	46.9 (15:1)	=	135.8 /	150.8 =	=	.90 X	7116,044 =	=	4355,019	2049,421
B. GUIDANCE	2.8 (350:1)	1.4 (350:1)	2.8 (250:1)	=	7.0 /	7.7 =	=	.91 X	430,791 =	=	266,574	125,446
C. LIBRARIANS	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7 /	1.9 =	=	1.42 X	104,683 =	=	101,082	47,568
D. HEALTH	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7 /	3.0 =	=	.90 X	150,037 =	=	91,822	43,211
E. EDUCATION TECHS	10.0 (100:1)	4.8 (100:1)	2.8 (250:1)	=	17.6 /	18.0 =	=	.98 X	329,745 =	=	219,742	103,408
F. LIBRARY TECHS	2.0 (500:1)	1.0 (500:1)	1.4 (500:1)	=	4.4 /	7.0 =	=	.63 X	130,967 =	=	56,106	26,403
G. CLERICAL	5.0 (200:1)	2.4 (200:1)	3.5 (200:1)	=	10.9 /	13.9 =	=	.78 X	410,678 =	=	217,824	102,505
H. SCHOOL ADMIN.	3.3 (305:1)	1.6 (305:1)	2.2 (315:1)	=	7.1 /	9.6 =	=	.74 X	723,346 =	=	363,988	171,288

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	53,316	25,308
B. Supplies and Equipment	337	466	499,097	327,598
C. Professional Development	57	57	84,417	40,071
D. Instructional Leadership Support	24	24	35,544	16,872
E. Co- and Extra-Curricular Student	33	111	48,873	78,033
F. System Administration/Support	215	215	318,415	151,145
G. Operations & Maintenance	986	1,172	1460,266	823,916

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	914,754	430,473
B. Education & Library Technicians	36.00%	99,305	46,732
C. Clerical	29.00%	63,169	29,726
D. School Administrators	14.00%	50,958	23,980

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-342,682	-161,273
16 Adjustment for Title I Revenues	-326,875	-153,823

17 TOTALS	8630,712	4348,006
18 E.P.S. RATES	5,828	6,185

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 11

2010-11

511 - 511

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	1,494.0	659.0	2,153.0		
	OCTOBER 2007	1,473.0	696.0	2,169.0		
	APRIL 2008	1,477.0	662.0	2,139.0		
	OCTOBER 2008	1,479.0	698.0	2,177.0		
	APRIL 2009	1,476.0	685.0	2,161.0		
	OCTOBER 2009	1,487.0	677.0	2,164.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,481.5 +	0.00	X	5,828.00	= 8,634,182.00
	9-12 PUPILS	681.0 +	0.00	X	6,185.00	= 4,211,985.00
	ADULT EDUC. COURSES AT .1	14.4		X	6,185.00	= 89,064.00
	K-8 EQUIV. INSTR. PUPILS	0.500		X	5,828.00	= 2,914.00
	9-12 EQUIV. INSTR. PUPILS	1.250		X	6,185.00	= 7,731.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4721	699.4	X .15	X	5,828.00	= 611,415.48
	9-12 DISADVANTAGED @ .4721	321.5	X .15	X	6,185.00	= 298,271.63
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,828.00	= 4,079.60
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	6,185.00	= 12,988.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,481.5		X	42.00	= 62,223.00
	9-12 STUDENT ASSESSMENT	681.0		X	42.00	= 28,602.00
	K-8 TECHNOLOGY RESOURCES	1,481.5		X	95.00	= 140,742.50
	9-12 TECHNOLOGY RESOURCES	681.0		X	288.00	= 196,128.00
	K-2 PUPILS	542.5	X .10	X	5,828.00	= 316,169.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,616,495.96
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					14,178,001.08
30	ADJUSTED TOTAL OPERATING ALLOCATION					14,178,001.08

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 11

2010-11

511 - 511

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	80,538.57	X	102.50%	=	82,552.03
32	SPECIAL EDUCATION - EPS ALLOCATION					2,090,025.41
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	263,955.60	X	102.50%	=	270,554.49
35	TRANSPORTATION - EPS ALLOCATION					1,177,886.60
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,621,018.53
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,799,019.61

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST	
	SAD 11 GARDINER				
	11/01/10 HS ADDTN	192,500.00		37,862.62	230,362.62
	05/01/11 HS ADDTN	0.00		33,108.06	33,108.06
	SAD 11				
	11/01/10 NEW ELEM SCHOOL	193,500.00		33,754.31	227,254.31
	05/01/11 NEW ELEM SCHOOL	0.00		28,439.66	28,439.66
	11/01/10 2 NEW ELEM-GARDINER & S GARDINER	175,000.00		11,550.00	186,550.00
	05/01/11 2 NEW ELEM-GARDINER & S GARDINER	0.00		5,775.00	5,775.00
	11/01/10 2 NEW ELEM-GARDINER & SO GARDINER	130,250.00		13,188.52	143,438.52
	05/01/11 2 NEW ELEM-GARDINER & SO GARDINER	0.00		8,792.35	8,792.35
42	TOTAL PRINCIPAL & INTEREST	691,250.00		172,470.52	863,720.52
43	APPROVED LEASES FOR 2009-10 - S.A.D. 11				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 11				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 11				0.00
47	TOTAL DEBT SERVICE ALLOCATION				863,720.52
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				18,662,740.13

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. 11

2010-11

511 - 511

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	TOTAL ALLOCATION	LOCAL CONTRIBUTION
--	---------------------	-----------------------

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION		DEBT ALLOCATION		TOWN ALLOCATION
GARDINER	918.0	42.58%	7,946,594.75	+	0.00	=	7,946,594.75
PITTSTON	417.5	19.36%	3,613,106.49		0.00		3,613,106.49
RANDOLPH	265.0	12.29%	2,293,650.76		0.00		2,293,650.76
WEST GARDINER	555.5	25.77%	4,809,388.13		0.00		4,809,388.13
 TOTAL	 2,156.0						 18,662,740.13

	2009 STATE VALUATION	X MILL EXPECTATION	=	TOWN CONTRIBUTION		TOWN ALLOCATION			
GARDINER	366,950,000	6.900		2,531,955.00	OR	7,946,594.75	2,531,955.00	41.23%	6.90M
PITTSTON	182,700,000	6.900		1,260,630.00		3,613,106.49	1,260,630.00	20.53%	6.90M
RANDOLPH	88,850,000	6.900		613,065.00		2,293,650.76	613,065.00	9.98%	6.90M
WEST GARDINER	251,550,000	6.900		1,735,695.00		4,809,388.13	1,735,695.00	28.26%	6.90M
 TOTAL	 890,050,000			 6,141,345.00		 18,662,740.13	 6,141,345.00	100.00%	 6.90M

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. 11

2010-11

511 - 511

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,662,740.13	6,141,345.00	12,521,395.13
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,662,740.13	6,141,345.00	12,521,395.13
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			450,365.30
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			12,071,029.83
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 32.91%	STATE SHARE % = 67.09%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 35.32%	STATE SHARE % = 64.68%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	19,101,235.01		

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 11

2010-11

511 - 511

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	933,942.44	933,942.44	0.00	0.00
August	933,942.44	933,942.44	0.00	0.00
September	933,942.44	933,942.44	0.00	0.00
October	933,942.44	933,942.44	0.00	0.00
November	933,942.44	933,942.44	787,605.45	787,605.45
December	933,942.44	933,942.44	0.00	0.00
Janurary	933,942.44	933,942.44	0.00	0.00
February	933,942.44	933,942.44	0.00	0.00
March	933,942.44	933,942.44	0.00	0.00
April	933,942.44	933,942.45	0.00	0.00
May	933,942.44	933,942.45	76,115.07	76,115.07
June	933,942.47	933,942.45	0.00	0.00
Total	11,207,309.31	11,207,309.31	863,720.52	863,720.52