

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 74

2010-11

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1. COMPUTATION OF E.P.S. RATES

|   | K-5   | 6-8   | K-8          | 9-12         | TOTAL |
|---|-------|-------|--------------|--------------|-------|
| 9 ATTENDING PUPILS (APRIL 2009)                                   | 322   | 206   | 528          | 246          | 774   |
| 10 ATTENDING PUPILS (OCTOBER 2009)                                | 295   | 195   | 490          | 273          | 763   |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009 | 308.5 | 200.5 | 509.0 ( 66%) | 259.5 ( 34%) | 768.5 |

| 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        | 18.1 (17:1) | 12.5 (16:1) | 17.3 (15:1) | = | 47.9 /     | 60.2 =     | = | .80 X   | 2938,158 =     | = | 1551,347          | 799,179          |
| B. GUIDANCE        | 0.9 (350:1) | 0.6 (350:1) | 1.0 (250:1) | = | 2.5 /      | 4.0 =      | = | .63 X   | 174,629 =      | = | 72,611            | 37,405           |
| C. LIBRARIANS      | 0.4 (800:1) | 0.3 (800:1) | 0.3 (800:1) | = | 1.0 /      | 1.0 =      | = | 1.00 X  | 33,607 =       | = | 22,181            | 11,426           |
| D. HEALTH          | 0.4 (800:1) | 0.3 (800:1) | 0.3 (800:1) | = | 1.0 /      | 1.0 =      | = | 1.00 X  | 52,703 =       | = | 34,784            | 17,919           |
| E. EDUCATION TECHS | 3.1 (100:1) | 2.0 (100:1) | 1.0 (250:1) | = | 6.1 /      | 8.0 =      | = | .76 X   | 151,869 =      | = | 76,177            | 39,243           |
| F. LIBRARY TECHS   | 0.6 (500:1) | 0.4 (500:1) | 0.5 (500:1) | = | 1.5 /      | 2.0 =      | = | .75 X   | 29,104 =       | = | 14,406            | 7,422            |
| G. CLERICAL        | 1.5 (200:1) | 1.0 (200:1) | 1.3 (200:1) | = | 3.8 /      | 8.0 =      | = | .48 X   | 227,825 =      | = | 72,175            | 37,181           |
| H. SCHOOL ADMIN.   | 1.0 (305:1) | 0.7 (305:1) | 0.8 (315:1) | = | 2.5 /      | 4.1 =      | = | .61 X   | 289,139 =      | = | 116,408           | 59,967           |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 36  | 36    | 18,324     | 9,342     |
| B. Supplies and Equipment           | 337 | 466   | 171,533    | 120,927   |
| C. Professional Development         | 57  | 57    | 29,013     | 14,792    |
| D. Instructional Leadership Support | 24  | 24    | 12,216     | 6,228     |
| E. Co- and Extra-Curricular Student | 33  | 111   | 16,797     | 28,805    |
| F. System Administration/Support    | 215 | 215   | 109,435    | 55,793    |
| G. Operations & Maintenance         | 986 | 1,172 | 501,874    | 304,134   |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 319,375    | 164,527   |
| B. Education & Library Technicians         | 36.00%     | 32,610     | 16,799    |
| C. Clerical                                | 29.00%     | 20,931     | 10,782    |
| D. School Administrators                   | 14.00%     | 16,297     | 8,395     |

|  |          |          |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03) | 71,028   | 36,587   |
| 16 Adjustment for Title I Revenues   | -202,065 | -104,094 |

|                 |          |          |
|-----------------|----------|----------|
| 17 TOTALS       | 3077,457 | 1682,759 |
| 18 E.P.S. RATES | 6,046    | 6,485    |

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## A. OPERATING COST ALLOCATIONS

|    |   |                          |                          |        |                  |                |
|----|---|--------------------------|--------------------------|--------|------------------|----------------|
| 19 | SUBSIDIZABLE PUPILS                                 | K-8                      | 9-12                     | TOTAL  |                  |                |
|    | APRIL 2007  | 588.0                    | 251.0                    | 839.0  |                  |                |
|    | OCTOBER 2007  | 574.0                    | 252.0                    | 826.0  |                  |                |
|    | APRIL 2008  | 551.0                    | 248.0                    | 799.0  |                  |                |
|    | OCTOBER 2008  | 526.0                    | 266.0                    | 792.0  |                  |                |
|    | APRIL 2009  | 524.0                    | 241.0                    | 765.0  |                  |                |
|    | OCTOBER 2009  | 491.0                    | 267.0                    | 758.0  |                  |                |
| 21 | BASIC COUNTS  | AVG. CAL.<br>YEAR PUPILS | DECLINING<br>ENROLL. ADJ | X<br>X | SAU<br>EPS RATES |                |
|    | K-8 PUPILS  | 507.5 +                  | 34.83                    | X      | 6,046.00         | = 3,278,927.18 |
|    | 9-12 PUPILS   | 254.0 +                  | 0.16                     | X      | 6,485.00         | = 1,648,227.60 |
|    | ADULT EDUC. COURSES AT .1                           | 4.6                      |                          | X      | 6,485.00         | = 29,831.00    |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000                    |                          | X      | 6,046.00         | = 0.00         |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.000                    |                          | X      | 6,485.00         | = 0.00         |
|    | WEIGHTED COUNTS                                     | PUPILS                   | WEIGHTS                  | X      |                  |                |
|    | K-8 DISADVANTAGED @ .6640                           | 337.0                    | X .15                    | X      | 6,046.00         | = 305,625.30   |
|    | 9-12 DISADVANTAGED @ .6640                          | 168.7                    | X .15                    | X      | 6,485.00         | = 164,102.93   |
|    | K-8 LIMITED ENGLISH PROF.                           | 0.0                      | X .700                   | X      | 6,046.00         | = 0.00         |
|    | 9-12 LIMITED ENGLISH PROF.                          | 0.0                      | X .700                   | X      | 6,485.00         | = 0.00         |
|    | TARGETED FUNDS                                      | PUPILS                   | WEIGHTS                  | X      |                  |                |
|    | K-8 STUDENT ASSESSMENT                              | 507.5                    |                          | X      | 42.00            | = 21,315.00    |
|    | 9-12 STUDENT ASSESSMENT                             | 254.0                    |                          | X      | 42.00            | = 10,668.00    |
|    | K-8 TECHNOLOGY RESOURCES                            | 507.5                    |                          | X      | 95.00            | = 48,212.50    |
|    | 9-12 TECHNOLOGY RESOURCES                           | 254.0                    |                          | X      | 288.00           | = 73,152.00    |
|    | K-2 PUPILS  | 165.5                    | X .10                    | X      | 6,046.00         | = 100,061.30   |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |                          |                          |        |                  |                |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |                          |                          |        |                  | = 67,128.94    |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |                          |                          |        |                  | = 0.00         |
|    | OPERATING ALLOCATION                                |                          |                          |        |                  | 5,747,251.75   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |                          |                          |        |                  | 5,574,834.19   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |                          |                          |        |                  | 5,574,834.19   |

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B. OTHER SUBSIDIZABLE COSTS

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|    |  |           |   |         |   |              |
|----|--|-----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2008-09                                     | 0.00      | X | 102.50% | = | 0.00         |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |           |   |         |   | 1,077,123.92 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09                                  | 35,927.00 | X | 102.50% | = | 36,825.18    |
| 35 | TRANSPORTATION - EPS ALLOCATION  |           |   |         |   | 550,116.81   |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2009-10                                     |           |   |         |   | 27,245.00    |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |           |   |         |   | 1,691,310.91 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |           |   |         |   | 7,266,145.10 |

C. DEBT SERVICE ALLOCATIONS

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| 41  | DEBT SERVICE                                      | NAME OF PROJECT              | PRINCIPAL  | INTEREST   |              |
|-----|---|------------------------------|------------|------------|--------------|
|     | MSAD 74   |                              |            |            |              |
|     |   | 11/01/10 ADDN TO ELEM SCHOOL | 363,430.00 | 129,670.01 | 493,100.01   |
|     |   | 05/01/11 ADDN TO ELEM SCHOOL | 0.00       | 66,146.42  | 66,146.42    |
| 42  | TOTAL PRINCIPAL & INTEREST                        |                              | 363,430.00 | 195,816.43 | 559,246.43   |
| 43  | APPROVED LEASES FOR 2009-10 - S.A.D. 74           |                              |            |            | 0.00         |
| 43A | APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 74  |                              |            |            | 0.00         |
| 44  | INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 74      |                              |            |            | 0.00         |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                              |            |            | 559,246.43   |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                              |            |            | 7,825,391.53 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION |                          |        | TOTAL<br>ALLOCATION       |                       |                      | LOCAL<br>CONTRIBUTION                       |
|--|--------------------------|--------|---------------------------|-----------------------|----------------------|---|
| -----  |                          |        |                           |                       |                      |   |
|  | AVG. CAL.<br>YEAR PUPILS |        | OPERATING<br>ALLOCATION   | +                     | DEBT<br>ALLOCATION   | = TOWN<br>ALLOCATION                        |
| ANSON  | 375.0                    | 50.00% | 3,912,695.77              |                       | 0.00                 | 3,912,695.77                                |
| EMBDEN   | 134.5                    | 17.93% | 1,403,092.70              |                       | 0.00                 | 1,403,092.70                                |
| NEW PORTLAND   | 78.0                     | 10.40% | 813,840.72                |                       | 0.00                 | 813,840.72                                  |
| SOLOM  | 162.5                    | 21.67% | 1,695,762.34              |                       | 0.00                 | 1,695,762.34                                |
| <br>TOTAL  | <br>750.0                |        |                           |                       |                      | <br>7,825,391.53                            |
| <br>   |                          |        |                           |                       |                      |   |
|  |                          |        | 2009 STATE<br>VALUATION X | MILL<br>EXPECTATION = | TOWN<br>CONTRIBUTION | OR TOWN<br>ALLOCATION                       |
| ANSON  |                          |        | 120,100,000               | 6.900                 | 828,690.00           | 3,912,695.77                                |
| EMBDEN   |                          |        | 194,300,000               | 6.900                 | 1,340,670.00         | 1,340,670.00 42.60% 6.90M                   |
| NEW PORTLAND   |                          |        | 62,200,000                | 6.900                 | 429,180.00           | 813,840.72 429,180.00 13.64% 6.90M          |
| SOLOM  |                          |        | 79,550,000                | 6.900                 | 548,895.00           | 1,695,762.34 548,895.00 17.43% 6.90M        |
| <br>TOTAL  |                          |        | <br>456,150,000           |                       | <br>3,147,435.00     | <br>7,825,391.53 3,147,435.00 100.00% 6.90M |

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| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION    | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION  |
|---|------------------------|-----------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              | 7,825,391.53           | 3,147,435.00          | 4,677,956.53           |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           | 7,825,391.53           | 3,147,435.00          | 4,677,956.53           |
| 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        |                        |                       | 155,420.06             |
| 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                            |                        |                       | 4,522,536.47           |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          | LOCAL SHARE % = 40.22% |                       | STATE SHARE % = 59.78% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 42.21% |                       | STATE SHARE % = 57.79% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 7,997,809.09           |                       |                        |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH     | SUBSIDY      | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July      | 330,274.17   | 330,274.17   | 0.00         | 0.00         |
| August    | 330,274.17   | 330,274.17   | 0.00         | 0.00         |
| September | 330,274.17   | 330,274.17   | 0.00         | 0.00         |
| October   | 330,274.17   | 330,274.17   | 0.00         | 0.00         |
| November  | 330,274.17   | 330,274.17   | 493,100.01   | 493,100.01   |
| December  | 330,274.17   | 330,274.17   | 0.00         | 0.00         |
| Janurary  | 330,274.17   | 330,274.17   | 0.00         | 0.00         |
| February  | 330,274.17   | 330,274.17   | 0.00         | 0.00         |
| March     | 330,274.17   | 330,274.17   | 0.00         | 0.00         |
| April     | 330,274.17   | 330,274.17   | 0.00         | 0.00         |
| May       | 330,274.17   | 330,274.17   | 66,146.42    | 66,146.42    |
| June      | 330,274.17   | 330,274.17   | 0.00         | 0.00         |
| Total     | 3,963,290.04 | 3,963,290.04 | 559,246.43   | 559,246.43   |