

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 55

2009-10

555 - 555

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	527	322	849	399	1,248
10 ATTENDING PUPILS (OCTOBER 2008)	508	306	814	414	1,228
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	517.5	314.0	831.5 ( 67%)	406.5 ( 33%)	1,238.0

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	30.4 (17:1)	19.6 (16:1)	27.1 (15:1)	=	77.1 /	79.7 =		.97 X	3637,604 =		2364,079	1164,397
B. GUIDANCE	1.5 (350:1)	0.9 (350:1)	1.6 (250:1)	=	4.0 /	8.1 =		.49 X	391,881 =		128,655	63,367
C. LIBRARIANS	0.6 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.5 /	1.7 =		.88 X	83,683 =		49,339	24,302
D. HEALTH	0.6 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.5 /	2.0 =		.75 X	86,158 =		43,295	21,324
E. EDUCATION TECHS	5.2 (100:1)	3.1 (100:1)	1.6 (250:1)	=	9.9 /	18.8 =		.53 X	314,989 =		111,852	55,092
F. LIBRARY TECHS	1.0 (500:1)	0.6 (500:1)	0.8 (500:1)	=	2.4 /	2.8 =		.86 X	47,061 =		27,116	13,356
G. CLERICAL	2.6 (200:1)	1.6 (200:1)	2.0 (200:1)	=	6.2 /	4.9 =		1.27 X	145,136 =		123,496	60,827
H. SCHOOL ADMIN.	1.7 (305:1)	1.0 (305:1)	1.3 (315:1)	=	4.0 /	4.7 =		.85 X	340,170 =		193,727	95,418

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	29,103	14,228
B. Supplies and Equipment	329	455	273,564	184,958
C. Professional Development	56	56	46,564	22,764
D. Instructional Leadership Support	23	23	19,125	9,350
E. Co- and Extra-Curricular Student	32	108	26,608	43,902
F. System Administration/Support	210	210	174,615	85,365
G. Operations & Maintenance	962	1,143	799,903	464,630

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	491,220	241,944
B. Education & Library Technicians	36.00%	50,028	24,641
C. Clerical	29.00%	35,814	17,640
D. School Administrators	14.00%	27,122	13,359

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-220,490	-108,593
16 Adjustment for Title I Revenues	-109,195	-53,782

17 TOTALS	4685,538	2458,487
18 E.P.S. RATES	5,635	6,048

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 55

2009-10

555 - 555

=====

A. OPERATING COST ALLOCATIONS

-----

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	893.0	391.0	1,284.0		
	OCTOBER 2006	878.0	407.0	1,285.0		
	APRIL 2007	875.0	387.0	1,262.0		
	OCTOBER 2007	854.0	415.0	1,269.0		
	APRIL 2008	850.0	400.0	1,250.0		
	OCTOBER 2008	814.0	416.0	1,230.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	832.0 +	28.66	X	5,635.00	= 4,849,819.10
	9-12 PUPILS	408.0 +	0.00	X	6,048.00	= 2,467,584.00
	ADULT EDUC. COURSES AT .1	3.2		X	6,048.00	= 19,353.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,635.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,048.00	= 3,024.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4509	375.1	X .15	X	5,635.00	= 317,053.28
	9-12 DISADVANTAGED @ .4509	184.0	X .15	X	6,048.00	= 166,924.80
	K-8 LIMITED ENGLISH PROF.	5.0	X .700	X	5,635.00	= 19,722.50
	9-12 LIMITED ENGLISH PROF.	4.0	X .700	X	6,048.00	= 16,934.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	832.0		X	41.00	= 34,112.00
	9-12 STUDENT ASSESSMENT	408.0		X	41.00	= 16,728.00
	K-8 TECHNOLOGY RESOURCES	832.0		X	93.00	= 77,376.00
	9-12 TECHNOLOGY RESOURCES	408.0		X	281.00	= 114,648.00
	K-2 PUPILS	241.5	X .10	X	5,635.00	= 136,085.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,239,364.93
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,992,183.98
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,992,183.98

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. 55

2009-10

555 - 555

=====

B. OTHER SUBSIDIZABLE COSTS

-----

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	38,935.75	X	102.90%	=	40,064.89
32	SPECIAL EDUCATION - EPS ALLOCATION					1,471,091.94
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					956,037.99
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,467,194.82
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,459,378.80

C. DEBT SERVICE ALLOCATIONS

-----

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #55				
	11/01/09	NEW MIDDLE SCHOOL HIRAM	779,051.00	338,887.20	1,117,938.20
	05/01/10	NEW MIDDLE SCHOOL HIRAM	0.00	319,410.92	319,410.92
42	TOTAL PRINCIPAL & INTEREST		779,051.00	658,298.12	1,437,349.12
43	APPROVED LEASES FOR 2008-09 - S.A.D. 55				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 55				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 55				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,437,349.12
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,896,727.92

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 55

2009-10

555 - 555

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION	
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
BALDWIN	244.0	19.80%	2,355,552.13	0.00	2,355,552.13
CORNISH	220.5	17.89%	2,128,324.62	0.00	2,128,324.62
HIRAM	253.0	20.53%	2,442,398.24	0.00	2,442,398.24
PARSONSFIELD	282.0	22.88%	2,721,971.35	0.00	2,721,971.35
PORTER	233.0	18.90%	2,248,481.58	0.00	2,248,481.58
<b>TOTAL</b>	<b>1,232.5</b>				<b>11,896,727.92</b>

	2008 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BALDWIN	161,000,000	6.690	1,077,090.00		2,355,552.13	1,077,090.00	20.53%	6.69M
CORNISH	134,000,000	6.690	896,460.00		2,128,324.62	896,460.00	17.08%	6.69M
HIRAM	146,750,000	6.690	981,757.50		2,442,398.24	981,757.50	18.71%	6.69M
PARSONSFIELD	213,250,000	6.690	1,426,642.50		2,721,971.35	1,426,642.50	27.19%	6.69M
PORTER	129,400,000	6.690	865,686.00		2,248,481.58	865,686.00	16.49%	6.69M
<b>TOTAL</b>	<b>784,400,000</b>		<b>5,247,636.00</b>		<b>11,896,727.92</b>	<b>5,247,636.00</b>	<b>100.00%</b>	<b>6.69M</b>

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. 55

2009-10

555 - 555

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,896,727.92	5,247,636.00	6,649,091.92
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,896,727.92	5,247,636.00	6,649,091.92
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			282,384.00
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			6,366,707.92
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 44.11%	STATE SHARE % = 55.89%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 46.48%	STATE SHARE % = 53.52%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,143,908.87		

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. 55

2009-10

555 - 555

## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	410,779.90	431,697.23	0.00	0.00
August	410,779.90	431,697.23	0.00	0.00
September	410,779.90	431,697.23	0.00	0.00
October	410,779.90	431,697.23	0.00	0.00
November	410,779.90	431,697.23	1,117,938.20	1,117,938.20
December	410,779.90	431,697.23	0.00	0.00
Janurary	410,779.90	431,697.23	0.00	0.00
February	410,779.90	381,495.63	0.00	0.00
March	410,779.90	381,495.64	0.00	0.00
April	410,779.90	381,495.64	0.00	0.00
May	410,779.90	381,495.64	319,410.92	319,410.92
June	410,779.90	381,495.64	0.00	0.00
Total	4,929,358.80	4,929,358.80	1,437,349.12	1,437,349.12