

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 15

2010-11

515 - 515

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	950	411	1,361	561	1,922
10 ATTENDING PUPILS (OCTOBER 2009)	962	411	1,373	558	1,931
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	956.0	411.0	1,367.0 (71%)	559.5 (29%)	1,926.5

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	56.2 (17:1)	25.7 (16:1)	37.3 (15:1)	=	119.2 /	129.3 =	=	.92 X	6311,913 =	=	4122,942	1684,018
B. GUIDANCE	2.7 (350:1)	1.2 (350:1)	2.2 (250:1)	=	6.1 /	6.9 =	=	.88 X	336,598 =	=	210,306	85,900
C. LIBRARIANS	1.2 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.4 /	1.0 =	=	2.40 X	48,682 =	=	82,954	33,883
D. HEALTH	1.2 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.4 /	2.0 =	=	1.20 X	103,032 =	=	87,783	35,855
E. EDUCATION TECHS	9.6 (100:1)	4.1 (100:1)	2.2 (250:1)	=	15.9 /	19.5 =	=	.82 X	344,392 =	=	200,505	81,896
F. LIBRARY TECHS	1.9 (500:1)	0.8 (500:1)	1.1 (500:1)	=	3.8 /	4.5 =	=	.84 X	93,970 =	=	56,044	22,891
G. CLERICAL	4.8 (200:1)	2.1 (200:1)	2.8 (200:1)	=	9.7 /	9.3 =	=	1.04 X	285,608 =	=	210,893	86,139
H. SCHOOL ADMIN.	3.1 (305:1)	1.3 (305:1)	1.8 (315:1)	=	6.2 /	8.0 =	=	.78 X	614,583 =	=	340,356	139,019

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	49,212	20,142
B. Supplies and Equipment	337	466	460,679	260,727
C. Professional Development	57	57	77,919	31,892
D. Instructional Leadership Support	24	24	32,808	13,428
E. Co- and Extra-Curricular Student	33	111	45,111	62,105
F. System Administration/Support	215	215	293,905	120,293
G. Operations & Maintenance	986	1,172	1347,862	655,734

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	855,757	349,535
B. Education & Library Technicians	36.00%	92,358	37,723
C. Clerical	29.00%	61,159	24,980
D. School Administrators	14.00%	47,650	19,463

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	513,433	209,715
16 Adjustment for Title I Revenues	-189,562	-77,426

17 TOTALS	9000,074	3897,911
18 E.P.S. RATES	6,584	6,967

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 15

2010-11

515 - 515

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL			
	APRIL 2007	1,301.0	610.0	1,911.0			
	OCTOBER 2007	1,330.0	600.0	1,930.0			
	APRIL 2008	1,321.0	579.0	1,900.0			
	OCTOBER 2008	1,371.0	569.0	1,940.0			
	APRIL 2009	1,357.0	539.0	1,896.0			
	OCTOBER 2009	1,369.0	548.0	1,917.0			
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES		
	K-8 PUPILS	1,363.0 +	0.00	X	6,584.00	=	8,973,992.00
	9-12 PUPILS	543.5 +	30.66	X	6,967.00	=	4,000,172.72
	ADULT EDUC. COURSES AT .1	6.5		X	6,967.00	=	45,285.50
	K-8 EQUIV. INSTR. PUPILS	1.125		X	6,584.00	=	7,407.00
	9-12 EQUIV. INSTR. PUPILS	1.625		X	6,967.00	=	11,321.38
WEIGHTED COUNTS	PUPILS	WEIGHTS	X	X			
	K-8 DISADVANTAGED @ .3024	412.2	X .15	X	6,584.00	=	407,088.72
	9-12 DISADVANTAGED @ .3024	164.4	X .15	X	6,967.00	=	171,806.22
	K-8 LIMITED ENGLISH PROF.	14.0	X .700	X	6,584.00	=	64,523.20
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,967.00	=	0.00
TARGETED FUNDS	PUPILS	WEIGHTS	X	X			
	K-8 STUDENT ASSESSMENT	1,363.0		X	42.00	=	57,246.00
	9-12 STUDENT ASSESSMENT	543.5		X	42.00	=	22,827.00
	K-8 TECHNOLOGY RESOURCES	1,363.0		X	95.00	=	129,485.00
	9-12 TECHNOLOGY RESOURCES	543.5		X	288.00	=	156,528.00
	K-2 PUPILS	503.5	X .10	X	6,584.00	=	331,504.40
ISOLATED SMALL SCHOOL ADJUSTMENT							
	K-8 SMALL SCHOOL ADJUSTMENT					=	0.00
	9-12 SMALL SCHOOL ADJUSTMENT					=	0.00
OPERATING ALLOCATION							14,379,187.14
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %							13,947,811.52
30	ADJUSTED TOTAL OPERATING ALLOCATION						13,947,811.52

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 15

2010-11

515 - 515

 =====
 B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	121,789.37	X	102.50%	=	124,834.10
32	SPECIAL EDUCATION - EPS ALLOCATION					1,800,049.05
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	404,329.14	X	102.50%	=	414,437.37
35	TRANSPORTATION - EPS ALLOCATION					1,050,558.98
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					220,527.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,610,406.50
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,558,218.02

 C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 15				
	11/01/10	ADDL FUNDS FOR NEW MIDDLE SCH	11,250.00	326.90	11,576.90
	11/01/10	ADDL FUNDS-COMPLETE MIDDLE SCHOOL	6,250.00	632.81	6,882.81
	05/01/11	ADDL FUNDS-COMPLETE MIDDLE SCHOOL	0.00	421.88	421.88
	11/01/10	BURCHARD DUNN SCH, NEW GLOUCESTER	153,750.00	21,634.11	175,384.11
	05/01/11	BURCHARD DUNN SCH, NEW GLOUCESTER	0.00	32,498.15	32,498.15
42	TOTAL PRINCIPAL & INTEREST		171,250.00	55,513.85	226,763.85
43	APPROVED LEASES FOR 2009-10 - S.A.D. 15				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 15				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 15				0.00
47	TOTAL DEBT SERVICE ALLOCATION				226,763.85
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				17,784,981.87

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 15

2010-11

515 - 515

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION
GRAY	1,025.0	53.93%	9,591,440.72	0.00	9,591,440.72
NEW GLOUCESTER	875.5	46.07%	8,193,541.15	0.00	8,193,541.15
TOTAL	1,900.5				17,784,981.87

	2009 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
GRAY	926,100,000	6.900	6,390,090.00	9,591,440.72	6,390,090.00	64.19% 6.90M
NEW GLOUCESTER	516,600,000	6.900	3,564,540.00	8,193,541.15	3,564,540.00	35.81% 6.90M
TOTAL	1,442,700,000		9,954,630.00	17,784,981.87	9,954,630.00	100.00% 6.90M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			17,784,981.87	9,954,630.00	7,830,351.87
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			17,784,981.87	9,954,630.00	7,830,351.87
51	PLUS AUDIT ADJUSTMENTS					0.00
52	LESS AUDIT ADJUSTMENTS					4,740.18
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					730,006.20
60	ADJUSTED STATE CONTRIBUTION					7,095,605.49
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 55.97%	STATE SHARE % = 44.03%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 60.10%	STATE SHARE % = 39.90%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			18,216,357.49		

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 15

2010-11

515 - 515

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	572,403.47	572,403.47	0.00	0.00
August	572,403.47	572,403.47	0.00	0.00
September	572,403.47	572,403.47	0.00	0.00
October	572,403.47	572,403.47	0.00	0.00
November	572,403.47	572,403.47	193,843.82	193,843.82
December	572,403.47	572,403.47	0.00	0.00
Janurary	572,403.47	572,403.47	0.00	0.00
February	572,403.47	572,403.47	0.00	0.00
March	572,403.47	572,403.47	0.00	0.00
April	572,403.47	572,403.47	0.00	0.00
May	572,403.47	572,403.47	32,920.03	32,920.03
June	572,403.47	572,403.47	0.00	0.00
Total	6,868,841.64	6,868,841.64	226,763.85	226,763.85