

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 94, S46HRSD

2009-10

894 - 894

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	560	227	787	306	1,093
10 ATTENDING PUPILS (OCTOBER 2008)	532	252	784	298	1,082
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	546.0	239.5	785.5 (72%)	302.0 (28%)	1,087.5

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	32.1 (17:1)	15.0 (16:1)	20.1 (15:1)	=	67.2 /	81.9 =	=	.82 X	3843,730 =	=	2269,338	882,521
B. GUIDANCE	1.6 (350:1)	0.7 (350:1)	1.2 (250:1)	=	3.5 /	4.2 =	=	.83 X	169,573 =	=	101,337	39,409
C. LIBRARIANS	0.7 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.4 /	1.0 =	=	1.40 X	52,704 =	=	53,126	20,660
D. HEALTH	0.7 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.4 /	1.2 =	=	1.17 X	51,788 =	=	43,626	16,966
E. EDUCATION TECHS	5.5 (100:1)	2.4 (100:1)	1.2 (250:1)	=	9.1 /	2.6 =	=	3.50 X	51,214 =	=	129,059	50,190
F. LIBRARY TECHS	1.1 (500:1)	0.5 (500:1)	0.6 (500:1)	=	2.2 /	2.3 =	=	.96 X	43,195 =	=	29,856	11,611
G. CLERICAL	2.7 (200:1)	1.2 (200:1)	1.5 (200:1)	=	5.4 /	9.5 =	=	.57 X	279,986 =	=	114,906	44,686
H. SCHOOL ADMIN.	1.8 (305:1)	0.8 (305:1)	1.0 (315:1)	=	3.6 /	5.3 =	=	.68 X	371,688 =	=	181,979	70,769

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	27,493	10,570
B. Supplies and Equipment	329	455	258,430	137,410
C. Professional Development	56	56	43,988	16,912
D. Instructional Leadership Support	23	23	18,067	6,946
E. Co- and Extra-Curricular Student	32	108	25,136	32,616
F. System Administration/Support	210	210	164,955	63,420
G. Operations & Maintenance	962	1,143	755,651	345,186

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	468,811	182,316
B. Education & Library Technicians	36.00%	57,209	22,248
C. Clerical	29.00%	33,323	12,959
D. School Administrators	14.00%	25,477	9,908

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-212,132	-82,488
16 Adjustment for Title I Revenues	-335,222	-130,364

17 TOTALS	4254,412	1764,449
18 E.P.S. RATES	5,416	5,843

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 94, S46HRSD

2009-10

894 - 894

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	758.0	403.0	1,161.0		
	OCTOBER 2006	743.0	403.0	1,146.0		
	APRIL 2007	745.0	394.0	1,139.0		
	OCTOBER 2007	775.0	350.0	1,125.0		
	APRIL 2008	778.0	333.0	1,111.0		
	OCTOBER 2008	777.0	318.0	1,095.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	777.5 +	0.00	X	5,416.00	= 4,210,940.00
	9-12 PUPILS	325.5 +	41.33	X	5,843.00	= 2,143,387.69
	ADULT EDUC. COURSES AT .1	8.9		X	5,843.00	= 52,002.70
	K-8 EQUIV. INSTR. PUPILS	1.875		X	5,416.00	= 10,155.00
	9-12 EQUIV. INSTR. PUPILS	1.500		X	5,843.00	= 8,764.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6281	488.3	X .15	X	5,416.00	= 396,694.92
	9-12 DISADVANTAGED @ .6281	204.4	X .15	X	5,843.00	= 179,146.38
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,416.00	= 7,582.40
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,843.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	777.5		X	41.00	= 31,877.50
	9-12 STUDENT ASSESSMENT	325.5		X	41.00	= 13,345.50
	K-8 TECHNOLOGY RESOURCES	777.5		X	93.00	= 72,307.50
	9-12 TECHNOLOGY RESOURCES	325.5		X	281.00	= 91,465.50
	K-2 PUPILS	271.5	X .10	X	5,416.00	= 147,044.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 109,038.69
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,473,752.68
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,249,540.09
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,249,540.09

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

AOS 94, S46HRSD

2009-10

894 - 894

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,136,164.62
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	754,412.10	X	102.90%	=	776,290.05
35	TRANSPORTATION - EPS ALLOCATION					506,909.10
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					76,799.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,496,162.77
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,745,702.86

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #46				
	11/01/09	NEW PREK8 DEXTER ELEM SCHOOL	1,382,854.00	661,605.81	2,044,459.81
	05/01/10	NEW PREK8 DEXTER ELEM SCHOOL	0.00	623,058.75	623,058.75
42	TOTAL PRINCIPAL & INTEREST		1,382,854.00	1,284,664.56	2,667,518.56
43	APPROVED LEASES FOR 2008-09 - AOS 94, S46HRSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - AOS 94, S46HRSD				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - AOS 94, S46HRSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,667,518.56
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				12,413,221.42

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

AOS 94, S46HRSD

2009-10

894 - 894

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	=	TOWN ALLOCATION
DEXTER	570.0	52.90%	5,155,476.81	1,604,734.12		6,760,210.93
EXETER	152.5	14.15%	1,379,016.95	429,336.76		1,808,353.71
GARLAND	169.0	15.68%	1,528,126.21	475,789.59		2,003,915.80
HARMONY	130.0	12.06%	1,175,331.76	0.00		1,175,331.76
RIPLEY	56.0	5.21%	507,751.12	157,658.09		665,409.21
TOTAL	1,077.5					12,413,221.41

	2008 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
DEXTER	191,950,000	6.690		1,284,145.50		6,760,210.93	1,284,145.50	51.88%	6.69M
EXETER	51,500,000	6.690		344,535.00		1,808,353.71	344,535.00	13.92%	6.69M
GARLAND	49,450,000	6.690		330,820.50		2,003,915.80	330,820.50	13.36%	6.69M
HARMONY	44,700,000	6.690		299,043.00		1,175,331.76	299,043.00	12.08%	6.69M
RIPLEY	32,400,000	6.690		216,756.00		665,409.21	216,756.00	8.76%	6.69M
TOTAL	370,000,000			2,475,300.00		12,413,221.41	2,475,300.00	100.00%	6.69M

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

AOS 94, S46HRSD

2009-10

894 - 894

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,413,221.42	2,475,300.00	9,937,921.42
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,413,221.42	2,475,300.00	9,937,921.42
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			133,200.00
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			9,804,721.42
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 19.94%		STATE SHARE % = 80.06%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 21.01%		STATE SHARE % = 78.99%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,637,434.01		

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

AOS 94, S46HRSD

2009-10

894 - 894

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	594,766.90	604,633.57	0.00	0.00
August	594,766.90	604,633.57	0.00	0.00
September	594,766.90	604,633.57	0.00	0.00
October	594,766.90	604,633.57	0.00	0.00
November	594,766.90	604,633.57	2,044,459.81	2,044,459.81
December	594,766.90	604,633.57	0.00	0.00
Janurary	594,766.90	604,633.57	0.00	0.00
February	594,766.90	580,953.57	0.00	0.00
March	594,766.90	580,953.57	0.00	0.00
April	594,766.90	580,953.57	0.00	0.00
May	594,766.90	580,953.58	623,058.75	623,058.75
June	594,766.96	580,953.58	0.00	0.00
Total	7,137,202.86	7,137,202.86	2,667,518.56	2,667,518.56