

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 11

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	975	505	1,480	703	2,183
10 ATTENDING PUPILS (OCTOBER 2008)	979	500	1,479	728	2,207
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	977.0	502.5	1,479.5 (67%)	715.5 (33%)	2,195.0

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	57.5 (17:1)	31.4 (16:1)	47.7 (15:1)	=	136.6 /	149.5 =		.91 X	6810,643 =		4152,449	2045,236
B. GUIDANCE	2.8 (350:1)	1.4 (350:1)	2.9 (250:1)	=	7.1 /	7.7 =		.92 X	405,639 =		250,036	123,152
C. LIBRARIANS	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7 /	2.0 =		1.35 X	120,423 =		108,923	53,648
D. HEALTH	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7 /	3.0 =		.90 X	145,913 =		87,986	43,336
E. EDUCATION TECHS	9.8 (100:1)	5.0 (100:1)	2.9 (250:1)	=	17.7 /	16.0 =		1.11 X	279,861 =		208,133	102,513
F. LIBRARY TECHS	2.0 (500:1)	1.0 (500:1)	1.4 (500:1)	=	4.4 /	7.0 =		.63 X	126,564 =		53,422	26,313
G. CLERICAL	4.9 (200:1)	2.5 (200:1)	3.6 (200:1)	=	11.0 /	13.0 =		.85 X	373,940 =		212,959	104,890
H. SCHOOL ADMIN.	3.2 (305:1)	1.6 (305:1)	2.3 (315:1)	=	7.1 /	9.6 =		.74 X	711,709 =		352,866	173,799

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	51,783	25,043
B. Supplies and Equipment	329	455	486,756	325,553
C. Professional Development	56	56	82,852	40,068
D. Instructional Leadership Support	23	23	34,029	16,457
E. Co- and Extra-Curricular Student	32	108	47,344	77,274
F. System Administration/Support	210	210	310,695	150,255
G. Operations & Maintenance	962	1,143	1423,279	817,817

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	873,885	430,421
B. Education & Library Technicians	36.00%	94,160	46,377
C. Clerical	29.00%	61,758	30,418
D. School Administrators	14.00%	49,401	24,332

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-327,888	-161,473
16 Adjustment for Title I Revenues	-226,819	-111,717

17 TOTALS	8388,008	4383,710
18 E.P.S. RATES	5,669	6,127

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,524.0	663.0	2,187.0		
	OCTOBER 2006	1,527.0	696.0	2,223.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,478.0 +	17.66	X	5,669.00	= 8,478,896.54
	9-12 PUPILS	680.0 +	0.00	X	6,127.00	= 4,166,360.00
	ADULT EDUC. COURSES AT .1	14.8		X	6,127.00	= 90,679.60
	K-8 EQUIV. INSTR. PUPILS	1.375		X	5,669.00	= 7,794.88
	9-12 EQUIV. INSTR. PUPILS	1.750		X	6,127.00	= 10,722.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4334	640.6	X .15	X	5,669.00	= 544,734.21
	9-12 DISADVANTAGED @ .4334	294.7	X .15	X	6,127.00	= 270,844.04
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,669.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,127.00	= 4,288.90
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,478.0		X	41.00	= 60,598.00
	9-12 STUDENT ASSESSMENT	680.0		X	41.00	= 27,880.00
	K-8 TECHNOLOGY RESOURCES	1,478.0		X	93.00	= 137,454.00
	9-12 TECHNOLOGY RESOURCES	680.0		X	281.00	= 191,080.00
	K-2 PUPILS	528.5	X .10	X	5,669.00	= 299,606.65
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,290,939.07
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,862,210.89
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,862,210.89

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	82,221.26	X	102.90%	=	84,605.68
32	SPECIAL EDUCATION - EPS ALLOCATION					1,922,072.68
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	242,849.99	X	102.90%	=	249,892.64
35	TRANSPORTATION - EPS ALLOCATION					1,136,835.59
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,393,406.59
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,255,617.48

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 11 GARDINER				
	11/01/09	HS ADDTN	192,500.00	42,661.90	235,161.90
	05/01/10	HS ADDTN	0.00	38,626.07	38,626.07
	SAD 11				
	11/01/09	REG MIDDLE SCHOOL ADDN	117,334.00	3,676.80	121,010.80
	11/01/09	NEW ELEM SCHOOL	193,500.00	39,093.61	232,593.61
	05/01/10	NEW ELEM SCHOOL	0.00	33,866.37	33,866.37
	11/01/09	2 NEW ELEM-GARDINER & S GARDINER	175,000.00	17,325.00	192,325.00
	05/01/10	2 NEW ELEM-GARDINER & S GARDINER	0.00	11,550.00	11,550.00
	11/01/09	2 NEW ELEM-GARDINER & SO GARDINER	130,250.00	17,584.70	147,834.70
	05/01/10	2 NEW ELEM-GARDINER & SO GARDINER	0.00	13,188.52	13,188.52
42	TOTAL PRINCIPAL & INTEREST		808,584.00	217,572.97	1,026,156.97
43	APPROVED LEASES FOR 2008-09 - S.A.D. 11				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 11				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 11				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,026,156.97
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				18,281,774.45

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION		DEBT ALLOCATION		TOWN ALLOCATION
GARDINER	909.0	42.32%	7,736,846.95	+	0.00	=	7,736,846.95
PITTSTON	424.0	19.74%	3,608,822.28		0.00		3,608,822.28
RANDOLPH	279.5	13.01%	2,378,458.86		0.00		2,378,458.86
WEST GARDINER	535.5	24.93%	4,557,646.37		0.00		4,557,646.37
 TOTAL	 2,148.0						 18,281,774.46

	2008 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION		TOWN ALLOCATION			
GARDINER	354,250,000	6.690		2,369,932.50	OR	7,736,846.95	2,369,932.50	41.74%	6.69M
PITTSTON	176,650,000	6.690		1,181,788.50		3,608,822.28	1,181,788.50	20.82%	6.69M
RANDOLPH	86,950,000	6.690		581,695.50		2,378,458.86	581,695.50	10.25%	6.69M
WEST GARDINER	230,800,000	6.690		1,544,052.00		4,557,646.37	1,544,052.00	27.19%	6.69M
 TOTAL	 848,650,000			 5,677,468.50		 18,281,774.46	 5,677,468.50	100.00%	 6.69M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,281,774.45	5,677,468.50	12,604,305.95
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,281,774.45	5,677,468.50	12,604,305.95
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			305,514.00
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			12,298,791.95
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 31.06%		STATE SHARE % = 68.94%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 32.73%		STATE SHARE % = 67.27%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	18,710,502.63		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	939,386.24	956,431.94	0.00	0.00
August	939,386.24	956,431.94	0.00	0.00
September	939,386.24	956,431.94	0.00	0.00
October	939,386.24	956,431.94	0.00	0.00
November	939,386.24	956,431.94	928,926.01	928,926.01
December	939,386.24	956,431.94	0.00	0.00
Janurary	939,386.24	956,431.95	0.00	0.00
February	939,386.24	902,118.35	0.00	0.00
March	939,386.24	902,118.35	0.00	0.00
April	939,386.24	902,118.35	0.00	0.00
May	939,386.24	902,118.35	97,230.96	97,230.96
June	939,386.34	969,137.99	0.00	0.00
Total	11,272,634.98	11,272,634.98	1,026,156.97	1,026,156.97