

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 15

2009-10

515 - 515

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	898	426	1,324	617	1,941
10 ATTENDING PUPILS (OCTOBER 2008)	964	410	1,374	590	1,964
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	931.0	418.0	1,349.0 ( 69%)	603.5 ( 31%)	1,952.5

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	54.8 (17:1)	26.1 (16:1)	40.2 (15:1)	=	121.1 /	134.9 =		.90 X	6417,136 =		3985,041	1790,381
B. GUIDANCE	2.7 (350:1)	1.2 (350:1)	2.4 (250:1)	=	6.3 /	7.9 =		.80 X	379,502 =		209,485	94,117
C. LIBRARIANS	1.2 (800:1)	0.5 (800:1)	0.8 (800:1)	=	2.5 /	0.9 =		2.78 X	42,746 =		81,995	36,839
D. HEALTH	1.2 (800:1)	0.5 (800:1)	0.8 (800:1)	=	2.5 /	2.0 =		1.25 X	100,518 =		86,697	38,951
E. EDUCATION TECHS	9.3 (100:1)	4.2 (100:1)	2.4 (250:1)	=	15.9 /	19.5 =		.82 X	320,790 =		181,503	81,545
F. LIBRARY TECHS	1.9 (500:1)	0.8 (500:1)	1.2 (500:1)	=	3.9 /	5.0 =		.78 X	101,039 =		54,379	24,431
G. CLERICAL	4.7 (200:1)	2.1 (200:1)	3.0 (200:1)	=	9.8 /	10.6 =		.92 X	318,530 =		202,203	90,845
H. SCHOOL ADMIN.	3.1 (305:1)	1.4 (305:1)	1.9 (315:1)	=	6.4 /	8.0 =		.80 X	593,589 =		327,661	147,210

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	47,215	21,123
B. Supplies and Equipment	329	455	443,821	274,593
C. Professional Development	56	56	75,544	33,796
D. Instructional Leadership Support	23	23	31,027	13,881
E. Co- and Extra-Curricular Student	32	108	43,168	65,178
F. System Administration/Support	210	210	283,290	126,735
G. Operations & Maintenance	962	1,143	1297,738	689,801

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	829,011	372,455
B. Education & Library Technicians	36.00%	84,918	38,151
C. Clerical	29.00%	58,639	26,345
D. School Administrators	14.00%	45,873	20,609

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	495,569	222,640
16 Adjustment for Title I Revenues	-129,898	-58,360

17 TOTALS	8734,879	4151,265
18 E.P.S. RATES	6,475	6,879

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 15

2009-10

515 - 515

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,291.0	686.0	1,977.0		
	OCTOBER 2006	1,298.0	652.0	1,950.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,346.0 +	0.00	X	6,475.00	= 8,715,350.00
	9-12 PUPILS	574.0 +	42.00	X	6,879.00	= 4,237,464.00
	ADULT EDUC. COURSES AT .1	6.0		X	6,879.00	= 41,274.00
	K-8 EQUIV. INSTR. PUPILS	0.750		X	6,475.00	= 4,856.25
	9-12 EQUIV. INSTR. PUPILS	2.750		X	6,879.00	= 18,917.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2611	351.4	X .15	X	6,475.00	= 341,297.25
	9-12 DISADVANTAGED @ .2611	149.9	X .15	X	6,879.00	= 154,674.32
	K-8 LIMITED ENGLISH PROF.	11.0	X .700	X	6,475.00	= 49,857.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,879.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,346.0		X	41.00	= 55,186.00
	9-12 STUDENT ASSESSMENT	574.0		X	41.00	= 23,534.00
	K-8 TECHNOLOGY RESOURCES	1,346.0		X	93.00	= 125,178.00
	9-12 TECHNOLOGY RESOURCES	574.0		X	281.00	= 161,294.00
	K-2 PUPILS	497.0	X .10	X	6,475.00	= 321,807.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,250,690.07
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,823,169.36
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,823,169.36

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 15

2009-10

515 - 515

=====

B. OTHER SUBSIDIZABLE COSTS

-----

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	109,290.20	X	102.90%	=	112,459.62
32	SPECIAL EDUCATION - EPS ALLOCATION					2,238,898.87
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	378,766.62	X	102.90%	=	389,750.85
35	TRANSPORTATION - EPS ALLOCATION					1,143,704.79
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					155,238.16
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,040,052.29
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,863,221.65

C. DEBT SERVICE ALLOCATIONS

-----

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 15				
	11/01/09	NEW MIDDLE SCHOOL	118,000.00	579.49	118,579.49
	11/01/09	ADDL FUNDS FOR NEW MIDDLE SCH	11,250.00	697.76	11,947.76
	05/01/10	ADDL FUNDS FOR NEW MIDDLE SCH	0.00	414.84	414.84
	11/01/09	ADDL FUNDS-COMPLETE MIDDLE SCHOOL	6,250.00	843.75	7,093.75
	05/01/10	ADDL FUNDS-COMPLETE MIDDLE SCHOOL	0.00	632.81	632.81
	11/01/09	BURCHARD DUNN SCH, NEW GLOUCESTER	153,750.00	34,537.57	188,287.57
	05/01/10	BURCHARD DUNN SCH, NEW GLOUCESTER	0.00	35,498.37	35,498.37
42	TOTAL PRINCIPAL & INTEREST		289,250.00	73,204.59	362,454.59
43	APPROVED LEASES FOR 2008-09 - S.A.D. 15				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 15				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 15				0.00
47	TOTAL DEBT SERVICE ALLOCATION				362,454.59
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				18,225,676.24

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 15

2009-10

515 - 515

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
GRAY	1,023.5	53.49%	9,748,914.22	0.00	9,748,914.22
NEW GLOUCESTER	890.0	46.51%	8,476,762.02	0.00	8,476,762.02
TOTAL	1,913.5				18,225,676.24

	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
GRAY	926,050,000	6.690	6,195,274.50	9,748,914.22	6,195,274.50	64.70% 6.69M
NEW GLOUCESTER	505,350,000	6.690	3,380,791.50	8,476,762.02	3,380,791.50	35.30% 6.69M
TOTAL	1,431,400,000		9,576,066.00	18,225,676.24	9,576,066.00	100.00% 6.69M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			18,225,676.24	9,576,066.00	8,649,610.24
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			18,225,676.24	9,576,066.00	8,649,610.24
51	PLUS AUDIT ADJUSTMENTS					0.00
52	LESS AUDIT ADJUSTMENTS					37,117.11
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					515,304.00
60	ADJUSTED STATE CONTRIBUTION					8,097,189.13
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 52.54%	STATE SHARE % = 47.46%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 55.57%	STATE SHARE % = 44.43%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			18,653,196.95		

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. 15

2009-10

515 - 515

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	644,561.21	650,252.64	0.00	0.00
August	644,561.21	650,252.64	0.00	0.00
September	644,561.21	650,252.64	0.00	0.00
October	644,561.21	650,252.64	0.00	0.00
November	644,561.21	650,252.64	325,908.57	325,908.57
December	644,561.21	650,252.64	0.00	0.00
Janurary	644,561.21	650,252.64	0.00	0.00
February	644,561.21	636,593.21	0.00	0.00
March	644,561.21	636,593.21	0.00	0.00
April	644,561.21	636,593.21	0.00	0.00
May	644,561.21	636,593.21	36,546.02	36,546.02
June	644,561.23	636,593.22	0.00	0.00
Total	7,734,734.54	7,734,734.54	362,454.59	362,454.59