

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 45

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)	200	87	287	106	393
10 ATTENDING PUPILS (OCTOBER 2008)	187	87	274	108	382
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	193.5	87.0	280.5 (72%)	107.0 (28%)	387.5

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	11.4 (17:1)	5.4 (16:1)	7.1 (15:1)	=	23.9	/	26.7	=	.90 X	1180,331	=	764,855	297,443
B. GUIDANCE	0.6 (350:1)	0.2 (350:1)	0.4 (250:1)	=	1.2	/	2.0	=	.60 X	70,477	=	30,446	11,840
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4	/	1.0	=	.40 X	56,381	=	16,237	6,315
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4	/	0.7	=	.57 X	34,371	=	14,106	5,485
E. EDUCATION TECHS	1.9 (100:1)	0.9 (100:1)	0.4 (250:1)	=	3.2	/	6.8	=	.47 X	102,974	=	34,847	13,551
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.2 (500:1)	=	0.8	/	0.5	=	1.60 X	10,421	=	12,005	4,669
G. CLERICAL	1.0 (200:1)	0.4 (200:1)	0.5 (200:1)	=	1.9	/	2.5	=	.76 X	78,095	=	42,733	16,619
H. SCHOOL ADMIN.	0.6 (305:1)	0.3 (305:1)	0.3 (315:1)	=	1.2	/	1.9	=	.63 X	119,318	=	54,122	21,048

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	9,818	3,745
B. Supplies and Equipment	329	455	92,285	48,685
C. Professional Development	56	56	15,708	5,992
D. Instructional Leadership Support	23	23	6,452	2,461
E. Co- and Extra-Curricular Student	32	108	8,976	11,556
F. System Administration/Support	210	210	58,905	22,470
G. Operations & Maintenance	962	1,143	269,841	122,301

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	156,872	61,006
B. Education & Library Technicians	36.00%	16,867	6,559
C. Clerical	29.00%	12,393	4,820
D. School Administrators	14.00%	7,577	2,947

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-117,287	-45,604
16 Adjustment for Title I Revenues	-61,963	-24,096

17 TOTALS	1445,793	599,810
18 E.P.S. RATES	5,154	5,606

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	308.0	98.0	406.0		
	OCTOBER 2006	300.0	114.0	414.0		
	APRIL 2007	287.0	116.0	403.0		
	OCTOBER 2007	290.0	117.0	407.0		
	APRIL 2008	288.0	110.0	398.0		
	OCTOBER 2008	276.0	115.0	391.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	282.0 +	9.50	X	5,154.00	= 1,502,391.00
	9-12 PUPILS	112.5 +	0.00	X	5,606.00	= 630,675.00
	ADULT EDUC. COURSES AT .1	0.2		X	5,606.00	= 1,121.20
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,154.00	= 1,288.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,606.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5217	147.1	X .15	X	5,154.00	= 113,723.01
	9-12 DISADVANTAGED @ .5217	58.7	X .15	X	5,606.00	= 49,360.83
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,154.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,606.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	282.0		X	41.00	= 11,562.00
	9-12 STUDENT ASSESSMENT	112.5		X	41.00	= 4,612.50
	K-8 TECHNOLOGY RESOURCES	282.0		X	93.00	= 26,226.00
	9-12 TECHNOLOGY RESOURCES	112.5		X	281.00	= 31,612.50
	K-2 PUPILS	110.5	X .10	X	5,154.00	= 56,951.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 63,790.13
	OPERATING ALLOCATION					2,493,314.37
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,418,514.93
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,418,514.93

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	57,906.37	X	102.90%	=	59,585.65
32	SPECIAL EDUCATION - EPS ALLOCATION					414,270.86
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					172,497.04
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					68,626.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					714,979.55
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,133,494.48

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 45			
	11/01/09 NEW ELEM	170,000.00	3,974.34	173,974.34
42	TOTAL PRINCIPAL & INTEREST	170,000.00	3,974.34	173,974.34
43	APPROVED LEASES FOR 2008-09 - S.A.D. 45			0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 45			0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 45			0.00
47	TOTAL DEBT SERVICE ALLOCATION			173,974.34
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			3,307,468.82

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
PERHAM	55.5	14.12%	467,014.60		0.00		467,014.60			
WADE	47.0	11.96%	395,573.27		0.00		395,573.27			
WASHBURN	290.5	73.92%	2,444,880.95		0.00		2,444,880.95			
TOTAL	393.0						3,307,468.82			
			2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
PERHAM			17,700,000	6.690	118,413.00		467,014.60	118,413.00	21.92%	6.69M
WADE			11,600,000	6.690	77,604.00		395,573.27	77,604.00	14.37%	6.69M
WASHBURN			51,450,000	6.690	344,200.50		2,444,880.95	344,200.50	63.71%	6.69M
TOTAL			80,750,000		540,217.50		3,307,468.82	540,217.50	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	3,307,468.82	540,217.50	2,767,251.32
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,307,468.82	540,217.50	2,767,251.32
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			17,829.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			29,070.00
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			2,756,010.32
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 16.33%		STATE SHARE % = 83.67%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 16.67%		STATE SHARE % = 83.33%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,382,268.26		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	215,169.66	216,849.38	0.00	0.00
August	215,169.66	216,849.38	0.00	0.00
September	215,169.66	216,849.38	0.00	0.00
October	215,169.66	216,849.38	0.00	0.00
November	215,169.66	215,331.18	173,974.34	173,974.34
December	215,169.66	215,331.18	0.00	0.00
Janurary	215,169.66	215,331.18	0.00	0.00
February	215,169.66	213,728.98	0.00	0.00
March	215,169.66	213,728.98	0.00	0.00
April	215,169.66	213,728.98	0.00	0.00
May	215,169.66	213,728.99	0.00	0.00
June	215,169.72	213,728.99	0.00	0.00
Total	2,582,035.98	2,582,035.98	173,974.34	173,974.34