

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 49

2009-10

549 - 549

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	1,111	558	1,669	848	2,517
10 ATTENDING PUPILS (OCTOBER 2008)	1,081	552	1,633	806	2,439
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,096.0	555.0	1,651.0 (67%)	827.0 (33%)	2,478.0

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	64.5 (17:1)	34.7 (16:1)	55.1 (15:1)	=	154.3	/	174.5	=	.88 X	8239,736	=	4858,149	2392,819
B. GUIDANCE	3.1 (350:1)	1.6 (350:1)	3.3 (250:1)	=	8.0	/	9.6	=	.83 X	474,828	=	264,052	130,055
C. LIBRARIANS	1.4 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.1	/	3.0	=	1.03 X	177,417	=	122,436	60,304
D. HEALTH	1.4 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.1	/	4.0	=	.78 X	177,413	=	92,716	45,666
E. EDUCATION TECHS	11.0 (100:1)	5.6 (100:1)	3.3 (250:1)	=	19.9	/	7.0	=	2.84 X	129,813	=	247,008	121,661
F. LIBRARY TECHS	2.2 (500:1)	1.1 (500:1)	1.7 (500:1)	=	5.0	/	4.0	=	1.25 X	73,401	=	61,473	30,278
G. CLERICAL	5.5 (200:1)	2.8 (200:1)	4.1 (200:1)	=	12.4	/	13.9	=	.89 X	409,984	=	244,474	120,412
H. SCHOOL ADMIN.	3.6 (305:1)	1.8 (305:1)	2.6 (315:1)	=	8.0	/	7.2	=	1.11 X	547,065	=	406,852	200,390

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	57,785	28,945
B. Supplies and Equipment	329	455	543,179	376,285
C. Professional Development	56	56	92,456	46,312
D. Instructional Leadership Support	23	23	37,973	19,021
E. Co- and Extra-Curricular Student	32	108	52,832	89,316
F. System Administration/Support	210	210	346,710	173,670
G. Operations & Maintenance	962	1,143	1588,262	945,261

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1014,097	499,480
B. Education & Library Technicians	36.00%	111,053	54,698
C. Clerical	29.00%	70,897	34,919
D. School Administrators	14.00%	56,959	28,055

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-228,238	-112,430
16 Adjustment for Title I Revenues	-415,358	-204,579

17 TOTALS	9625,765	5080,536
18 E.P.S. RATES	5,830	6,143

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 49

2009-10

549 - 549

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,765.0	914.0	2,679.0		
	OCTOBER 2006	1,741.0	928.0	2,669.0		
	APRIL 2007	1,687.0	940.0	2,627.0		
	OCTOBER 2007	1,670.0	893.0	2,563.0		
	APRIL 2008	1,664.0	866.0	2,530.0		
	OCTOBER 2008	1,632.0	809.0	2,441.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,648.0 +	45.16	X	5,830.00	= 9,871,122.80
	9-12 PUPILS	837.5 +	54.16	X	6,143.00	= 5,477,467.38
	ADULT EDUC. COURSES AT .1	8.3		X	6,143.00	= 50,986.90
	K-8 EQUIV. INSTR. PUPILS	2.000		X	5,830.00	= 11,660.00
	9-12 EQUIV. INSTR. PUPILS	3.000		X	6,143.00	= 18,429.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5135	846.2	X .15	X	5,830.00	= 740,001.90
	9-12 DISADVANTAGED @ .5135	430.1	X .15	X	6,143.00	= 396,315.65
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,830.00	= 4,081.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,143.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,648.0		X	41.00	= 67,568.00
	9-12 STUDENT ASSESSMENT	837.5		X	41.00	= 34,337.50
	K-8 TECHNOLOGY RESOURCES	1,648.0		X	93.00	= 153,264.00
	9-12 TECHNOLOGY RESOURCES	837.5		X	281.00	= 235,337.50
	K-2 PUPILS	576.0	X .10	X	5,830.00	= 335,808.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 90,734.75
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					17,487,114.38
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					16,962,500.94
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,962,500.94

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 49

2009-10

549 - 549

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					2,386,740.99
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	280,806.86	X	102.90%	=	288,950.26
35	TRANSPORTATION - EPS ALLOCATION					984,795.61
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					129,185.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,789,671.86
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,752,172.80

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 49			
	11/01/09 BENTON, ADDN & REN ELEM	366,300.00	0.00	366,300.00
42	TOTAL PRINCIPAL & INTEREST	366,300.00	0.00	366,300.00
43	APPROVED LEASES FOR 2008-09 - S.A.D. 49			0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 49			0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 49			0.00
47	TOTAL DEBT SERVICE ALLOCATION			366,300.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			21,118,472.80

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 49

2009-10

549 - 549

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION		

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	
ALBION	338.0	13.68%	2,889,007.08		0.00		2,889,007.08	
BENTON	528.0	21.38%	4,515,129.48		0.00		4,515,129.48	
CLINTON	560.5	22.69%	4,791,781.48		0.00		4,791,781.48	
FAIRFIELD	1,043.5	42.25%	8,922,554.76		0.00		8,922,554.76	
TOTAL	2,470.0						21,118,472.80	
			2008 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION
ALBION			116,850,000	6.690		781,726.50		2,889,007.08
BENTON			143,350,000	6.690		959,011.50		4,515,129.48
CLINTON			150,050,000	6.690		1,003,834.50		4,791,781.48
FAIRFIELD			343,100,000	6.690		2,295,339.00		8,922,554.76
TOTAL			753,350,000			5,039,911.50		21,118,472.80
								5,039,911.50
								15.51%
								19.03%
								19.92%
								45.54%
								100.00%
								6.69M
								6.69M
								6.69M
								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

S.A.D. 49

2009-10

549 - 549

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,118,472.80	5,039,911.50	16,078,561.30
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,118,472.80	5,039,911.50	16,078,561.30
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			2,482.88
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			271,206.00
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			15,804,872.42
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 23.86%		STATE SHARE % = 76.14%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 25.16%		STATE SHARE % = 74.84%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	21,643,086.24		

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. 49

2009-10

549 - 549

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,286,547.70	1,305,525.01	0.00	0.00
August	1,286,547.70	1,305,525.01	0.00	0.00
September	1,286,547.70	1,305,525.01	0.00	0.00
October	1,286,547.70	1,305,525.01	0.00	0.00
November	1,286,547.70	1,305,525.01	366,300.00	366,300.00
December	1,286,547.70	1,305,525.01	0.00	0.00
Janurary	1,286,547.70	1,305,525.01	0.00	0.00
February	1,286,547.70	1,257,310.61	0.00	0.00
March	1,286,547.70	1,257,310.61	0.00	0.00
April	1,286,547.70	1,257,310.61	0.00	0.00
May	1,286,547.70	1,257,310.61	0.00	0.00
June	1,286,547.72	1,270,654.91	0.00	0.00
Total	15,438,572.42	15,438,572.42	366,300.00	366,300.00