

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 51

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)	1,004	555	1,559	707	2,266
10 ATTENDING PUPILS (OCTOBER 2008)	981	552	1,533	688	2,221
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	992.5	553.5	1,546.0 (69%)	697.5 (31%)	2,243.5

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	58.4 (17:1)	34.6 (16:1)	46.5 (15:1)	=	139.5	/	163.8	=	.85 X	8032,242	=	4710,910	2116,496
B. GUIDANCE	2.8 (350:1)	1.6 (350:1)	2.8 (250:1)	=	7.2	/	10.9	=	.66 X	497,227	=	226,437	101,733
C. LIBRARIANS	1.2 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.8	/	2.0	=	1.40 X	109,085	=	105,376	47,343
D. HEALTH	1.2 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.8	/	4.2	=	.67 X	194,552	=	89,942	40,408
E. EDUCATION TECHS	9.9 (100:1)	5.5 (100:1)	2.8 (250:1)	=	18.2	/	30.3	=	.60 X	585,577	=	242,429	108,917
F. LIBRARY TECHS	2.0 (500:1)	1.1 (500:1)	1.4 (500:1)	=	4.5	/	3.9	=	1.15 X	77,660	=	61,623	27,686
G. CLERICAL	5.0 (200:1)	2.8 (200:1)	3.5 (200:1)	=	11.3	/	9.8	=	1.15 X	288,277	=	228,748	102,771
H. SCHOOL ADMIN.	3.3 (305:1)	1.8 (305:1)	2.2 (315:1)	=	7.3	/	7.0	=	1.04 X	529,804	=	380,187	170,809

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	54,110	24,413
B. Supplies and Equipment	329	455	508,634	317,363
C. Professional Development	56	56	86,576	39,060
D. Instructional Leadership Support	23	23	35,558	16,043
E. Co- and Extra-Curricular Student	32	108	49,472	75,330
F. System Administration/Support	210	210	324,660	146,475
G. Operations & Maintenance	962	1,143	1487,252	797,243

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	975,206	438,136
B. Education & Library Technicians	36.00%	109,459	49,177
C. Clerical	29.00%	66,337	29,804
D. School Administrators	14.00%	53,226	23,913

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	584,319	262,528
16 Adjustment for Title I Revenues	-16,546	-7,433

17 TOTALS	10363,914	4928,214
18 E.P.S. RATES	6,704	7,066

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,559.0	688.0	2,247.0		
	OCTOBER 2006	1,544.0	728.0	2,272.0		
	APRIL 2007	1,550.0	711.0	2,261.0		
	OCTOBER 2007	1,537.0	703.0	2,240.0		
	APRIL 2008	1,547.0	696.0	2,243.0		
	OCTOBER 2008	1,517.0	679.0	2,196.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,532.0 +	10.33	X	6,704.00	= 10,339,780.32
	9-12 PUPILS	687.5 +	13.33	X	7,066.00	= 4,952,064.78
	ADULT EDUC. COURSES AT .1	0.0		X	7,066.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.625		X	6,704.00	= 4,190.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	7,066.00	= 3,533.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0679	104.0	X .15	X	6,704.00	= 104,582.40
	9-12 DISADVANTAGED @ .0679	46.7	X .15	X	7,066.00	= 49,497.33
	K-8 LIMITED ENGLISH PROF.	5.0	X .700	X	6,704.00	= 23,464.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	7,066.00	= 9,892.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,532.0		X	41.00	= 62,812.00
	9-12 STUDENT ASSESSMENT	687.5		X	41.00	= 28,187.50
	K-8 TECHNOLOGY RESOURCES	1,532.0		X	93.00	= 142,476.00
	9-12 TECHNOLOGY RESOURCES	687.5		X	281.00	= 193,187.50
	K-2 PUPILS	489.0	X .10	X	6,704.00	= 327,825.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,241,492.83
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,754,248.04
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,754,248.04

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	199,480.04	X	102.90%	=	205,264.96
32	SPECIAL EDUCATION - EPS ALLOCATION					3,388,832.19
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	98,913.57	X	102.90%	=	101,782.06
35	TRANSPORTATION - EPS ALLOCATION					977,951.10
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					177,993.66
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,851,823.97
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,606,072.01

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 51				
	11/01/09	MABLE I WILSON SCHOOL	277,289.74	25,499.42	302,789.16
	05/01/10	MABLE I WILSON SCHOOL	0.00	21,340.06	21,340.06
	MSAD 51				
	10/15/09	NEW MIDDLE SCH CUMBERLAND	658,360.00	205,971.85	864,331.85
	04/15/10	NEW MIDDLE SCH CUMBERLAND	0.00	196,096.45	196,096.45
42	TOTAL PRINCIPAL & INTEREST		935,649.74	448,907.78	1,384,557.52
43	APPROVED LEASES FOR 2008-09 - S.A.D. 51				15,232.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 51				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 51				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,399,789.52
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				22,005,861.53

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
CUMBERLAND	1,571.5	70.82%	15,584,551.14	0.00	15,584,551.14
NO. YARMOUTH	647.5	29.18%	6,421,310.39	0.00	6,421,310.39
TOTAL	2,219.0				22,005,861.53

	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
CUMBERLAND	1,132,250,000	6.690	7,574,752.50	15,584,551.14	7,574,752.50	71.64%
NO. YARMOUTH	448,250,000	6.690	2,998,792.50	6,421,310.39	2,998,792.50	28.36%
TOTAL	1,580,500,000		10,573,545.00	22,005,861.53	10,573,545.00	100.00%

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			22,005,861.53	10,573,545.00	11,432,316.53
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			22,005,861.53	10,573,545.00	11,432,316.53
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					568,980.00
60	ADJUSTED STATE CONTRIBUTION					10,863,336.53
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 48.05%	STATE SHARE % = 51.95%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 50.63%	STATE SHARE % = 49.37%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			22,493,106.32		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	789,898.25	832,044.91	0.00	0.00
August	789,898.25	832,044.91	0.00	0.00
September	789,898.25	832,044.91	0.00	0.00
October	789,898.25	832,044.92	864,331.85	864,331.85
November	789,898.25	832,044.92	302,789.16	302,789.16
December	789,898.25	832,044.92	0.00	0.00
Janurary	789,898.25	832,044.92	0.00	0.00
February	789,898.25	730,892.92	0.00	0.00
March	789,898.25	730,892.92	0.00	0.00
April	789,898.25	730,892.92	196,096.45	196,096.45
May	789,898.25	730,892.92	21,340.06	21,340.06
June	789,898.26	730,892.92	0.00	0.00
Total	9,478,779.01	9,478,779.01	1,384,557.52	1,384,557.52