

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 61

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)	884	474	1,358	601	1,959
10 ATTENDING PUPILS (OCTOBER 2008)	883	456	1,339	603	1,942
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	883.5	465.0	1,348.5 (69%)	602.0 (31%)	1,950.5

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	52.0 (17:1)	29.1 (16:1)	40.1 (15:1)	=	121.2 /	155.2 =		.78 X	7496,318 =		4034,518	1812,610
B. GUIDANCE	2.5 (350:1)	1.3 (350:1)	2.4 (250:1)	=	6.2 /	7.5 =		.83 X	392,402 =		224,729	100,965
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5 /	1.7 =		1.47 X	90,057 =		91,345	41,039
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5 /	1.8 =		1.39 X	78,378 =		75,172	33,773
E. EDUCATION TECHS	8.8 (100:1)	4.7 (100:1)	2.4 (250:1)	=	15.9 /	20.4 =		.78 X	336,798 =		181,264	81,438
F. LIBRARY TECHS	1.8 (500:1)	0.9 (500:1)	1.2 (500:1)	=	3.9 /	2.8 =		1.39 X	56,697 =		54,378	24,431
G. CLERICAL	4.4 (200:1)	2.3 (200:1)	3.0 (200:1)	=	9.7 /	14.9 =		.65 X	422,044 =		189,287	85,042
H. SCHOOL ADMIN.	2.9 (305:1)	1.5 (305:1)	1.9 (315:1)	=	6.3 /	7.5 =		.84 X	548,864 =		318,122	142,924

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	47,198	21,070
B. Supplies and Equipment	329	455	443,657	273,910
C. Professional Development	56	56	75,516	33,712
D. Instructional Leadership Support	23	23	31,016	13,846
E. Co- and Extra-Curricular Student	32	108	43,152	65,016
F. System Administration/Support	210	210	283,185	126,420
G. Operations & Maintenance	962	1,143	1297,257	688,086

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	840,895	377,794
B. Education & Library Technicians	36.00%	84,831	38,113
C. Clerical	29.00%	54,893	24,662
D. School Administrators	14.00%	44,537	20,009

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-374,470	-168,232
16 Adjustment for Title I Revenues	-320,240	-143,876

17 TOTALS	7720,241	3692,751
18 E.P.S. RATES	5,725	6,134

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,398.0	635.0	2,033.0		
	OCTOBER 2006	1,385.0	673.0	2,058.0		
	APRIL 2007	1,393.0	648.0	2,041.0		
	OCTOBER 2007	1,405.0	637.0	2,042.0		
	APRIL 2008	1,358.0	602.0	1,960.0		
	OCTOBER 2008	1,332.0	590.0	1,922.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X X X X X	SAU EPS RATES	
	K-8 PUPILS	1,345.0 +	33.50	X	5,725.00	= 7,891,912.50
	9-12 PUPILS	596.0 +	34.83	X	6,134.00	= 3,869,511.22
	ADULT EDUC. COURSES AT .1	50.0		X	6,134.00	= 306,700.00
	K-8 EQUIV. INSTR. PUPILS	0.625		X	5,725.00	= 3,578.13
	9-12 EQUIV. INSTR. PUPILS	0.875		X	6,134.00	= 5,367.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4767	641.2	X .15	X	5,725.00	= 550,630.50
	9-12 DISADVANTAGED @ .4767	284.1	X .15	X	6,134.00	= 261,400.41
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,725.00	= 8,015.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,134.00	= 8,587.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,345.0		X	41.00	= 55,145.00
	9-12 STUDENT ASSESSMENT	596.0		X	41.00	= 24,436.00
	K-8 TECHNOLOGY RESOURCES	1,345.0		X	93.00	= 125,085.00
	9-12 TECHNOLOGY RESOURCES	596.0		X	281.00	= 167,476.00
	K-2 PUPILS	439.0	X .10	X	5,725.00	= 251,327.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,529,172.11
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,123,296.94
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,123,296.94

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	207,299.20	X	102.90%	=	213,310.88
32	SPECIAL EDUCATION - EPS ALLOCATION					2,375,094.38
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	937,210.16	X	102.90%	=	964,389.25
35	TRANSPORTATION - EPS ALLOCATION					1,319,387.54
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					100,558.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,972,740.05
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,096,036.99

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 61				
	11/01/09	BRIDGTON ELEM SCH-ADDN/REV	287,094.00	96,558.72	383,652.72
	05/01/10	BRIDGTON ELEM SCH-ADDN/REV	0.00	93,030.10	93,030.10
	11/01/09	NEW ELEM SCH-NAPLES	254,220.00	34,319.71	288,539.71
	05/01/10	NEW ELEM SCH-NAPLES	0.00	25,739.79	25,739.79
42	TOTAL PRINCIPAL & INTEREST		541,314.00	249,648.32	790,962.32
43	APPROVED LEASES FOR 2008-09 - S.A.D. 61				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 61				163,378.24
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 61				0.00
47	TOTAL DEBT SERVICE ALLOCATION				954,340.56
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,050,377.55

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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
BRIDGTON	607.0	31.48%	5,997,058.85	0.00
CASCO	515.0	26.71%	5,088,355.84	0.00
NAPLES	557.0	28.89%	5,503,654.07	0.00
SEBAGO	249.0	12.92%	2,461,308.78	0.00
TOTAL	1,928.0			19,050,377.54

	2008 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BRIDGTON	993,350,000	6.690		6,645,511.50		5,997,058.85	5,997,058.85	34.21%	6.04M
CASCO	592,300,000	6.690		3,962,487.00		5,088,355.84	3,962,487.00	22.60%	6.69M
NAPLES	763,700,000	6.690		5,109,153.00		5,503,654.07	5,109,153.00	29.15%	6.69M
SEBAGO	424,000,000	6.690		2,836,560.00		2,461,308.78	2,461,308.78	14.04%	5.80M
TOTAL	2,773,350,000			18,553,711.50		19,050,377.54	17,530,007.63	100.00%	6.32M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,050,377.55	17,530,007.63	1,520,369.92
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,050,377.55	17,530,007.63	1,520,369.92
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			2,919.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			488,160.00
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			1,035,128.92
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % =	92.02%	STATE SHARE % = 7.98%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % =	94.57%	STATE SHARE % = 5.43%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	19,456,252.72		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	20,347.21	59,094.70	0.00	0.00
August	20,347.21	59,094.70	0.00	0.00
September	20,347.21	59,094.70	0.00	0.00
October	20,347.21	59,094.70	0.00	0.00
November	20,347.21	54,848.60	672,192.43	672,192.43
December	20,347.21	0.00	0.00	0.00
Janurary	20,347.21	-118,769.89	0.00	118,769.89
February	20,347.21	14,341.81	0.00	0.00
March	20,347.21	14,341.82	0.00	0.00
April	20,347.21	14,341.82	0.00	0.00
May	20,347.21	14,341.82	118,769.89	0.00
June	20,347.29	14,341.82	0.00	0.00
Total	244,166.60	244,166.60	790,962.32	790,962.32