

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 94, S46HRSD

2010-11

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	522	250	772	289	1,061
10 ATTENDING PUPILS (OCTOBER 2009)	503	264	767	312	1,079
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	512.5	257.0	769.5 (72%)	300.5 (28%)	1,070.0

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	30.1 (17:1)	16.1 (16:1)	20.0 (15:1)	=	66.2 /	79.0 =	=	.84 X	3857,282 =	=	2332,884	907,233
B. GUIDANCE	1.5 (350:1)	0.7 (350:1)	1.2 (250:1)	=	3.4 /	3.2 =	=	1.06 X	132,039 =	=	100,772	39,189
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	1.0 =	=	1.30 X	54,022 =	=	50,565	19,664
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	1.1 =	=	1.18 X	48,619 =	=	41,306	16,064
E. EDUCATION TECHS	5.1 (100:1)	2.6 (100:1)	1.2 (250:1)	=	8.9 /	5.2 =	=	1.71 X	96,695 =	=	119,051	46,297
F. LIBRARY TECHS	1.0 (500:1)	0.5 (500:1)	0.6 (500:1)	=	2.1 /	2.1 =	=	1.00 X	42,759 =	=	30,786	11,973
G. CLERICAL	2.6 (200:1)	1.3 (200:1)	1.5 (200:1)	=	5.4 /	9.4 =	=	.57 X	286,199 =	=	117,456	45,677
H. SCHOOL ADMIN.	1.7 (305:1)	0.8 (305:1)	1.0 (315:1)	=	3.5 /	5.3 =	=	.66 X	380,980 =	=	181,042	70,405

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	27,702	10,818
B. Supplies and Equipment	337	466	259,322	140,033
C. Professional Development	57	57	43,862	17,129
D. Instructional Leadership Support	24	24	18,468	7,212
E. Co- and Extra-Curricular Student	33	111	25,394	33,356
F. System Administration/Support	215	215	165,443	64,608
G. Operations & Maintenance	986	1,172	758,727	352,186

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	479,850	186,609
B. Education & Library Technicians	36.00%	53,941	20,977
C. Clerical	29.00%	34,062	13,246
D. School Administrators	14.00%	25,346	9,857

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-215,685	-83,880
16 Adjustment for Title I Revenues	-313,545	-121,934

17 TOTALS	4336,747	1806,717
18 E.P.S. RATES	5,636	6,012

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	745.0	394.0	1,139.0		
	OCTOBER 2007	775.0	350.0	1,125.0		
	APRIL 2008	778.0	333.0	1,111.0		
	OCTOBER 2008	777.0	318.0	1,095.0		
	APRIL 2009	767.0	309.0	1,076.0		
	OCTOBER 2009	770.0	329.0	1,099.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	768.5 +	0.16	X	5,636.00	= 4,332,167.76
	9-12 PUPILS	319.0 +	19.83	X	6,012.00	= 2,037,045.96
	ADULT EDUC. COURSES AT .1	11.1		X	6,012.00	= 66,733.20
	K-8 EQUIV. INSTR. PUPILS	0.625		X	5,636.00	= 3,522.50
	9-12 EQUIV. INSTR. PUPILS	1.250		X	6,012.00	= 7,515.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6429	494.1	X .15	X	5,636.00	= 417,712.14
	9-12 DISADVANTAGED @ .6429	205.1	X .15	X	6,012.00	= 184,959.18
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,636.00	= 7,890.40
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,012.00	= 8,416.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	768.5		X	42.00	= 32,277.00
	9-12 STUDENT ASSESSMENT	319.0		X	42.00	= 13,398.00
	K-8 TECHNOLOGY RESOURCES	768.5		X	95.00	= 73,007.50
	9-12 TECHNOLOGY RESOURCES	319.0		X	288.00	= 91,872.00
	K-2 PUPILS	246.0	X .10	X	5,636.00	= 138,645.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 114,818.67
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,529,981.71
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,304,082.25
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,304,082.25

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,152,810.89
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	892,199.92	X	102.50%	=	914,504.92
35	TRANSPORTATION - EPS ALLOCATION					535,461.00
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					83,064.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,685,840.81
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,989,923.06

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #46				
	11/01/10	NEW PREK8 DEXTER ELEM SCHOOL	1,382,854.00	623,058.75	2,005,912.75
	05/01/11	NEW PREK8 DEXTER ELEM SCHOOL	0.00	585,334.49	585,334.49
42	TOTAL PRINCIPAL & INTEREST		1,382,854.00	1,208,393.24	2,591,247.24
43	APPROVED LEASES FOR 2009-10 - AOS 94, S46HRSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - AOS 94, S46HRSD				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - AOS 94, S46HRSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,591,247.24
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				12,581,170.30

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT + ALLOCATION	= TOWN ALLOCATION	
DEXTER	565.5 53.35%	5,329,623.95	1,580,744.68	6,910,368.63
EXETER	141.5 13.35%	1,333,654.73	395,535.58	1,729,190.31
GARLAND	168.5 15.90%	1,588,397.77	471,008.80	2,059,406.57
HARMONY	133.0 12.55%	1,253,735.34	0.00	1,253,735.34
RIPLEY	51.5 4.85%	484,511.27	143,958.18	628,469.45
TOTAL	1,060.0			12,581,170.30

2009 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION				
DEXTER	207,900,000	6.900	1,434,510.00	6,910,368.63	1,434,510.00	51.94%	6.90M
EXETER	56,200,000	6.900	387,780.00	1,729,190.31	387,780.00	14.04%	6.90M
GARLAND	51,050,000	6.900	352,245.00	2,059,406.57	352,245.00	12.75%	6.90M
HARMONY	50,900,000	6.900	351,210.00	1,253,735.34	351,210.00	12.72%	6.90M
RIPLEY	34,250,000	6.900	236,325.00	628,469.45	236,325.00	8.55%	6.90M
TOTAL	400,300,000		2,762,070.00	12,581,170.30	2,762,070.00	100.00%	6.90M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,581,170.30	2,762,070.00	9,819,100.30
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,581,170.30	2,762,070.00	9,819,100.30
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			7,091.06
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			126.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			202,551.80
60 ADJUSTED STATE CONTRIBUTION			9,609,583.44
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 21.95% STATE SHARE % = 78.05%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 23.62% STATE SHARE % = 76.38%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,807,069.76		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	584,861.35	584,850.85	0.00	0.00
August	584,861.35	584,850.85	0.00	0.00
September	584,861.35	584,850.85	0.00	0.00
October	584,861.35	584,850.85	0.00	0.00
November	584,861.35	584,850.85	2,005,912.75	2,005,912.75
December	584,861.35	584,850.85	0.00	0.00
Janurary	584,861.35	584,850.85	0.00	0.00
February	584,861.35	584,850.85	0.00	0.00
March	584,861.35	584,850.85	0.00	0.00
April	584,861.35	584,850.85	0.00	0.00
May	584,861.35	584,966.35	585,334.49	585,334.49
June	584,861.35	584,861.35	0.00	0.00
Total	7,018,336.20	7,018,336.20	2,591,247.24	2,591,247.24