

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 4

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)	304	158	462	248	710
10 ATTENDING PUPILS (OCTOBER 2009)	314	168	482	221	703
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	309.0	163.0	472.0 ( 67%)	234.5 ( 33%)	706.5

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	18.2 (17:1)	10.2 (16:1)	15.6 (15:1)	=	44.0 /	49.2 =		.89 X	2374,254 =		1415,768	697,318
B. GUIDANCE	0.9 (350:1)	0.5 (350:1)	0.9 (250:1)	=	2.3 /	3.8 =		.61 X	176,324 =		72,064	35,494
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	0.3 =		3.00 X	16,207 =		32,576	16,045
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =		.90 X	52,703 =		31,780	15,653
E. EDUCATION TECHS	3.1 (100:1)	1.6 (100:1)	0.9 (250:1)	=	5.6 /	13.8 =		.41 X	262,464 =		72,099	35,511
F. LIBRARY TECHS	0.6 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.4 /	3.0 =		.47 X	54,616 =		17,199	8,471
G. CLERICAL	1.5 (200:1)	0.8 (200:1)	1.2 (200:1)	=	3.5 /	6.0 =		.58 X	170,931 =		66,424	32,716
H. SCHOOL ADMIN.	1.0 (305:1)	0.5 (305:1)	0.7 (315:1)	=	2.2 /	2.8 =		.79 X	188,759 =		99,910	49,210

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	16,992	8,442
B. Supplies and Equipment	337	466	159,064	109,277
C. Professional Development	57	57	26,904	13,367
D. Instructional Leadership Support	24	24	11,328	5,628
E. Co- and Extra-Curricular Student	33	111	15,576	26,030
F. System Administration/Support	215	215	101,480	50,418
G. Operations & Maintenance	986	1,172	465,392	274,834

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	294,916	145,257
B. Education & Library Technicians	36.00%	32,147	15,834
C. Clerical	29.00%	19,263	9,488
D. School Administrators	14.00%	13,987	6,889

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-109,256	-53,816
16 Adjustment for Title I Revenues	-193,240	-95,178

17 TOTALS	2662,372	1406,887
18 E.P.S. RATES	5,641	6,000

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	493.0	284.0	777.0		
	OCTOBER 2007	465.0	284.0	749.0		
	APRIL 2008	467.0	265.0	732.0		
	OCTOBER 2008	468.0	253.0	721.0		
	APRIL 2009	454.0	241.0	695.0		
	OCTOBER 2009	473.0	211.0	684.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	463.5 +	6.50	X	5,641.00	= 2,651,270.00
	9-12 PUPILS	226.0 +	30.33	X	6,000.00	= 1,537,980.00
	ADULT EDUC. COURSES AT .1	10.1		X	6,000.00	= 60,600.00
	K-8 EQUIV. INSTR. PUPILS	0.625		X	5,641.00	= 3,525.63
	9-12 EQUIV. INSTR. PUPILS	1.875		X	6,000.00	= 11,250.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6469	299.8	X .15	X	5,641.00	= 253,675.77
	9-12 DISADVANTAGED @ .6469	146.2	X .15	X	6,000.00	= 131,580.00
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,641.00	= 3,948.70
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,000.00	= 4,200.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	463.5		X	42.00	= 19,467.00
	9-12 STUDENT ASSESSMENT	226.0		X	42.00	= 9,492.00
	K-8 TECHNOLOGY RESOURCES	463.5		X	95.00	= 44,032.50
	9-12 TECHNOLOGY RESOURCES	226.0		X	288.00	= 65,088.00
	K-2 PUPILS	166.0	X .10	X	5,641.00	= 93,640.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,889,750.20
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,743,057.69
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,743,057.69

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	1,114.38	X	102.50%	=	1,142.24
32	SPECIAL EDUCATION - EPS ALLOCATION					686,431.34
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	112,545.62	X	102.50%	=	115,359.26
35	TRANSPORTATION - EPS ALLOCATION					303,541.07
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					69,218.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,175,691.91
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,918,749.60

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 4				
	11/01/10	NEW MIDDLE SCHOOL	320,325.00	32,803.45	353,128.45
	05/01/11	NEW MIDDLE SCHOOL	0.00	25,465.84	25,465.84
42	TOTAL PRINCIPAL & INTEREST		320,325.00	58,269.29	378,594.29
43	APPROVED LEASES FOR 2009-10 - S.A.D. 4				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 4				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 4				0.00
47	TOTAL DEBT SERVICE ALLOCATION				378,594.29
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,297,343.89

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
ABBOT	95.5	14.10%	887,925.49	0.00	887,925.49	
CAMBRIDGE	59.0	8.71%	548,498.65	0.00	548,498.65	
GUILFORD	221.0	32.62%	2,054,193.58	0.00	2,054,193.58	
PARKMAN	112.0	16.53%	1,040,950.95	0.00	1,040,950.95	
SANGERVILLE	166.0	24.50%	1,542,849.25	0.00	1,542,849.25	
WELLINGTON	24.0	3.54%	222,925.97	0.00	222,925.97	
TOTAL	677.5				6,297,343.89	

	2009 STATE VALUATION	X MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION				
ABBOT	68,100,000	6.960	473,976.00	887,925.49	473,976.00	17.83%	6.96M	
CAMBRIDGE	23,000,000	6.960	160,080.00	548,498.65	160,080.00	6.02%	6.96M	
GUILFORD	138,550,000	6.960	964,308.00	2,054,193.58	964,308.00	36.27%	6.96M	
PARKMAN	48,750,000	6.960	339,300.00	1,040,950.95	339,300.00	12.76%	6.96M	
SANGERVILLE	85,050,000	6.960	591,948.00	1,542,849.25	591,948.00	22.26%	6.96M	
WELLINGTON	18,550,000	6.960	129,108.00	222,925.97	129,108.00	4.86%	6.96M	
TOTAL	382,000,000		2,658,720.00	6,297,343.89	2,658,720.00	100.00%	6.96M	
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION					53,174.40			
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.					88,561.73			
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT					2,800,456.13	105.33%	7.33M	

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,297,343.89	2,800,456.13	3,496,887.76
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,297,343.89	2,800,456.13	3,496,887.76
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			194,820.00
60 ADJUSTED STATE CONTRIBUTION			3,302,067.76
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 44.47%	STATE SHARE % = 55.53%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 47.56%	STATE SHARE % = 52.44%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,444,036.40		

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ABBOT	887,925.49	499,321.33	17.83%	0.00
CAMBRIDGE	548,498.65	168,587.46	6.02%	0.00
GUILFORD	2,054,193.58	1,015,725.44	36.27%	0.00
PARKMAN	1,040,950.95	357,338.20	12.76%	0.00
SANGERVILLE	1,542,849.25	623,381.53	22.26%	0.00
WELLINGTON	222,925.97	136,102.17	4.86%	0.00
TOTAL	6,297,343.89	2,800,456.13	100.00%	0.00

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	243,622.78	243,622.78	0.00	0.00
August	243,622.78	243,622.79	0.00	0.00
September	243,622.78	243,622.79	0.00	0.00
October	243,622.78	243,622.79	0.00	0.00
November	243,622.78	243,622.79	353,128.45	353,128.45
December	243,622.78	243,622.79	0.00	0.00
Janurary	243,622.78	243,622.79	0.00	0.00
February	243,622.78	243,622.79	0.00	0.00
March	243,622.78	243,622.79	0.00	0.00
April	243,622.78	243,622.79	0.00	0.00
May	243,622.78	243,622.79	25,465.84	25,465.84
June	243,622.89	243,622.79	0.00	0.00
Total	2,923,473.47	2,923,473.47	378,594.29	378,594.29