

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 40

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)	888	428	1,316	602	1,918
10 ATTENDING PUPILS (OCTOBER 2009)	859	445	1,304	603	1,907
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	873.5	436.5	1,310.0 (68%)	602.5 (32%)	1,912.5

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	51.4 (17:1)	27.3 (16:1)	40.2 (15:1)	=	118.9 /	149.4 =	=	.80 X	7090,163 =	=	3857,048	1815,082
B. GUIDANCE	2.5 (350:1)	1.2 (350:1)	2.4 (250:1)	=	6.1 /	10.3 =	=	.59 X	496,750 =	=	199,296	93,787
C. LIBRARIANS	1.1 (800:1)	0.5 (800:1)	0.8 (800:1)	=	2.4 /	3.0 =	=	.80 X	181,224 =	=	98,586	46,393
D. HEALTH	1.1 (800:1)	0.5 (800:1)	0.8 (800:1)	=	2.4 /	2.0 =	=	1.20 X	105,406 =	=	86,011	40,476
E. EDUCATION TECHS	8.7 (100:1)	4.4 (100:1)	2.4 (250:1)	=	15.5 /	23.2 =	=	.67 X	409,022 =	=	186,351	87,694
F. LIBRARY TECHS	1.7 (500:1)	0.9 (500:1)	1.2 (500:1)	=	3.8 /	6.9 =	=	.55 X	118,246 =	=	44,224	20,811
G. CLERICAL	4.4 (200:1)	2.2 (200:1)	3.0 (200:1)	=	9.6 /	14.9 =	=	.64 X	450,283 =	=	195,963	92,218
H. SCHOOL ADMIN.	2.9 (305:1)	1.4 (305:1)	1.9 (315:1)	=	6.2 /	9.8 =	=	.63 X	709,656 =	=	304,016	143,067

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	47,160	21,690
B. Supplies and Equipment	337	466	441,470	280,765
C. Professional Development	57	57	74,670	34,343
D. Instructional Leadership Support	24	24	31,440	14,460
E. Co- and Extra-Curricular Student	33	111	43,230	66,878
F. System Administration/Support	215	215	281,650	129,538
G. Operations & Maintenance	986	1,172	1,291,660	706,130

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	805,779	379,190
B. Education & Library Technicians	36.00%	83,007	39,062
C. Clerical	29.00%	56,829	26,743
D. School Administrators	14.00%	42,562	20,029

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-413,882	-194,768

17 TOTALS	7757,069	3863,587
18 E.P.S. RATES	5,921	6,413

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	1,304.0	630.0	1,934.0		
	OCTOBER 2007	1,303.0	600.0	1,903.0		
	APRIL 2008	1,301.0	580.0	1,881.0		
	OCTOBER 2008	1,312.0	603.0	1,915.0		
	APRIL 2009	1,311.0	589.0	1,900.0		
	OCTOBER 2009	1,298.0	591.0	1,889.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,304.5 +	0.33	X	5,921.00	= 7,725,898.43
	9-12 PUPILS	590.0 +	8.83	X	6,413.00	= 3,840,296.79
	ADULT EDUC. COURSES AT .1	9.7		X	6,413.00	= 62,206.10
	K-8 EQUIV. INSTR. PUPILS	1.625		X	5,921.00	= 9,621.63
	9-12 EQUIV. INSTR. PUPILS	4.125		X	6,413.00	= 26,453.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6125	799.0	X .15	X	5,921.00	= 709,631.85
	9-12 DISADVANTAGED @ .6125	361.4	X .15	X	6,413.00	= 347,648.73
	K-8 LIMITED ENGLISH PROF.	9.0	X .700	X	5,921.00	= 37,302.30
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,413.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,304.5		X	42.00	= 54,789.00
	9-12 STUDENT ASSESSMENT	590.0		X	42.00	= 24,780.00
	K-8 TECHNOLOGY RESOURCES	1,304.5		X	95.00	= 123,927.50
	9-12 TECHNOLOGY RESOURCES	590.0		X	288.00	= 169,920.00
	K-2 PUPILS	419.5	X .10	X	5,921.00	= 248,385.95
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 153,213.03
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,534,074.94
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,128,052.69
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,128,052.69

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	2,000.00	X	102.50%	=	2,050.00
32	SPECIAL EDUCATION - EPS ALLOCATION					2,332,334.99
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	755,871.60	X	102.50%	=	774,768.39
35	TRANSPORTATION - EPS ALLOCATION					1,209,570.60
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					155,632.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,474,355.98
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,602,408.67

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #40				
	11/01/10	NEW MIDDLE SCH WALDOBORO	571,703.00	234,398.63	806,101.63
	05/01/11	NEW MIDDLE SCH WALDOBORO	0.00	220,106.05	220,106.05
	SAD 40				
	11/01/10	NEW WARREN COMM SCH-ELEM	277,500.00	86,919.36	364,419.36
	05/01/11	NEW WARREN COMM SCH-ELEM	0.00	81,904.10	81,904.10
42	TOTAL PRINCIPAL & INTEREST		849,203.00	623,328.14	1,472,531.14
43	APPROVED LEASES FOR 2009-10 - S.A.D. 40				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 40				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 40				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,472,531.14
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,074,939.81

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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	
FRIENDSHIP	135.5	7.21%	1,375,303.16	0.00
UNION	281.5	14.98%	2,857,425.98	0.00
WALDOBORO	702.0	37.35%	7,124,490.02	0.00
WARREN	571.0	30.38%	5,794,966.71	0.00
WASHINGTON	189.5	10.08%	1,922,753.93	0.00
TOTAL	1,879.5		19,074,939.80	

	2009 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
FRIENDSHIP	272,650,000	6.900	1,881,285.00		1,375,303.16	1,375,303.16	14.36%	5.04M
UNION	235,300,000	6.900	1,623,570.00		2,857,425.98	1,623,570.00	16.95%	6.90M
WALDOBORO	506,600,000	6.900	3,495,540.00		7,124,490.02	3,495,540.00	36.50%	6.90M
WARREN	305,750,000	6.900	2,109,675.00		5,794,966.71	2,109,675.00	22.03%	6.90M
WASHINGTON	140,900,000	6.900	972,210.00		1,922,753.93	972,210.00	10.16%	6.90M
TOTAL	1,461,200,000		10,082,280.00		19,074,939.80	9,576,298.16	100.00%	6.55M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,074,939.81	9,576,298.16	9,498,641.65
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,074,939.81	9,576,298.16	9,498,641.65
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			601,406.30
60 ADJUSTED STATE CONTRIBUTION			8,897,235.35
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 50.20% STATE SHARE % = 49.80%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 53.36% STATE SHARE % = 46.64%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	19,480,962.06		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	618,725.35	618,725.35	0.00	0.00
August	618,725.35	618,725.35	0.00	0.00
September	618,725.35	618,725.35	0.00	0.00
October	618,725.35	618,725.35	0.00	0.00
November	618,725.35	618,725.35	1,170,520.99	1,170,520.99
December	618,725.35	618,725.35	0.00	0.00
Janurary	618,725.35	618,725.35	0.00	0.00
February	618,725.35	618,725.35	0.00	0.00
March	618,725.35	618,725.35	0.00	0.00
April	618,725.35	618,725.35	0.00	0.00
May	618,725.35	618,725.35	302,010.15	302,010.15
June	618,725.36	618,725.36	0.00	0.00
Total	7,424,704.21	7,424,704.21	1,472,531.14	1,472,531.14