

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 57

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)	1,521	805	2,326	1,153	3,479
10 ATTENDING PUPILS (OCTOBER 2009)	1,489	783	2,272	1,189	3,461
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,505.0	794.0	2,299.0 ( 66%)	1,171.0 ( 34%)	3,470.0

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	88.5 (17:1)	49.6 (16:1)	78.1 (15:1)	=	216.2 /	214.9 =	=	1.01 X	10066,136 =	=	6710,086	3456,711
B. GUIDANCE	4.3 (350:1)	2.3 (350:1)	4.7 (250:1)	=	11.3 /	11.9 =	=	.95 X	582,399 =	=	365,164	188,115
C. LIBRARIANS	1.9 (800:1)	1.0 (800:1)	1.5 (800:1)	=	4.4 /	2.0 =	=	2.20 X	116,209 =	=	168,736	86,924
D. HEALTH	1.9 (800:1)	1.0 (800:1)	1.5 (800:1)	=	4.4 /	6.7 =	=	.66 X	313,889 =	=	136,730	70,437
E. EDUCATION TECHS	15.1 (100:1)	7.9 (100:1)	4.7 (250:1)	=	27.7 /	34.5 =	=	.80 X	683,486 =	=	360,881	185,908
F. LIBRARY TECHS	3.0 (500:1)	1.6 (500:1)	2.3 (500:1)	=	6.9 /	2.8 =	=	2.46 X	59,819 =	=	97,122	50,033
G. CLERICAL	7.5 (200:1)	4.0 (200:1)	5.9 (200:1)	=	17.4 /	17.7 =	=	.98 X	544,715 =	=	352,322	181,499
H. SCHOOL ADMIN.	4.9 (305:1)	2.6 (305:1)	3.7 (315:1)	=	11.2 /	10.7 =	=	1.05 X	857,800 =	=	594,455	306,235

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	82,764	42,156
B. Supplies and Equipment	337	466	774,763	545,686
C. Professional Development	57	57	131,043	66,747
D. Instructional Leadership Support	24	24	55,176	28,104
E. Co- and Extra-Curricular Student	33	111	75,867	129,981
F. System Administration/Support	215	215	494,285	251,765
G. Operations & Maintenance	986	1,172	2266,814	1372,412

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1402,336	722,416
B. Education & Library Technicians	36.00%	164,881	84,939
C. Clerical	29.00%	102,173	52,635
D. School Administrators	14.00%	83,224	42,873

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	318,626	164,126
16 Adjustment for Title I Revenues	-359,593	-185,245

17 TOTALS	14377,854	7844,457
18 E.P.S. RATES	6,254	6,699

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	2,455.0	1,146.0	3,601.0		
	OCTOBER 2007	2,373.0	1,195.0	3,568.0		
	APRIL 2008	2,386.0	1,156.0	3,542.0		
	OCTOBER 2008	2,319.0	1,190.0	3,509.0		
	APRIL 2009	2,323.0	1,154.0	3,477.0		
	OCTOBER 2009	2,269.0	1,186.0	3,455.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,296.0 +	58.16	X	6,254.00	= 14,722,916.64
	9-12 PUPILS	1,170.0 +	1.16	X	6,699.00	= 7,845,600.84
	ADULT EDUC. COURSES AT .1	14.6		X	6,699.00	= 97,805.40
	K-8 EQUIV. INSTR. PUPILS	1.000		X	6,254.00	= 6,254.00
	9-12 EQUIV. INSTR. PUPILS	3.000		X	6,699.00	= 20,097.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3944	905.5	X .15	X	6,254.00	= 849,449.55
	9-12 DISADVANTAGED @ .3944	461.4	X .15	X	6,699.00	= 463,637.79
	K-8 LIMITED ENGLISH PROF.	4.0	X .700	X	6,254.00	= 17,511.20
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,699.00	= 4,689.30
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,296.0		X	42.00	= 96,432.00
	9-12 STUDENT ASSESSMENT	1,170.0		X	42.00	= 49,140.00
	K-8 TECHNOLOGY RESOURCES	2,296.0		X	95.00	= 218,120.00
	9-12 TECHNOLOGY RESOURCES	1,170.0		X	288.00	= 336,960.00
	K-2 PUPILS	714.5	X .10	X	6,254.00	= 446,848.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					25,175,462.02
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					24,420,198.15
30	ADJUSTED TOTAL OPERATING ALLOCATION					24,420,198.15

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	193,526.26	X	102.50%	=	198,364.42
32	SPECIAL EDUCATION - EPS ALLOCATION					3,105,774.54
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	134,165.26	X	102.50%	=	137,519.39
35	TRANSPORTATION - EPS ALLOCATION					1,944,201.31
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					143,097.40
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,528,957.06
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					29,949,155.21

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 57				
	11/01/10	NEW MASSABESIC MIDDLE SCHOOL	1,009,096.00	365,293.02	1,374,389.02
	05/01/11	NEW MASSABESIC MIDDLE SCHOOL	0.00	340,065.62	340,065.62
42	TOTAL PRINCIPAL & INTEREST		1,009,096.00	705,358.64	1,714,454.64
43	APPROVED LEASES FOR 2009-10 - S.A.D. 57				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 57				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 57				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,714,454.64
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				31,663,609.85

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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
ALFRED	365.5	10.57%	3,346,843.56	0.00	3,346,843.56
LIMERICK	485.5	14.04%	4,445,570.82	0.00	4,445,570.82
LYMAN	624.0	18.05%	5,715,281.58	0.00	5,715,281.58
NEWFIELD	212.5	6.15%	1,947,312.01	0.00	1,947,312.01
SHAPLEIGH	369.0	10.67%	3,378,507.17	0.00	3,378,507.17
WATERBORO	1,401.0	40.52%	12,830,094.71	0.00	12,830,094.71
TOTAL	3,457.5				31,663,609.85

	2009 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ALFRED	307,950,000		6.900		2,124,855.00		3,346,843.56	2,124,855.00	11.45%	6.90M
LIMERICK	306,850,000		6.900		2,117,265.00		4,445,570.82	2,117,265.00	11.41%	6.90M
LYMAN	531,400,000		6.900		3,666,660.00		5,715,281.58	3,666,660.00	19.76%	6.90M
NEWFIELD	278,100,000		6.900		1,918,890.00		1,947,312.01	1,918,890.00	10.34%	6.90M
SHAPLEIGH	522,150,000		6.900		3,602,835.00		3,378,507.17	3,378,507.17	18.20%	6.47M
WATERBORO	775,700,000		6.900		5,352,330.00		12,830,094.71	5,352,330.00	28.84%	6.90M
TOTAL	2,722,150,000				18,782,835.00		31,663,609.85	18,558,507.17	100.00%	6.82M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	31,663,609.85	18,558,507.17	13,105,102.68
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	31,663,609.85	18,558,507.17	13,105,102.68
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			997,177.42
60 ADJUSTED STATE CONTRIBUTION			12,107,925.26
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 58.61% STATE SHARE % = 41.39%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 61.76% STATE SHARE % = 38.24%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	32,418,873.72		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	866,122.55	861,612.49	0.00	0.00
August	866,122.55	861,612.49	0.00	0.00
September	866,122.55	861,612.50	0.00	0.00
October	866,122.55	861,612.50	0.00	0.00
November	866,122.55	861,612.50	1,374,389.02	1,374,389.02
December	866,122.55	861,612.50	0.00	0.00
Janurary	866,122.55	861,612.50	0.00	0.00
February	866,122.55	861,612.50	0.00	0.00
March	866,122.55	0.00	0.00	0.00
April	866,122.55	0.00	0.00	0.00
May	866,122.55	0.00	340,065.62	340,065.62
June	866,122.57	3,500,570.64	0.00	0.00
Total	10,393,470.62	10,393,470.62	1,714,454.64	1,714,454.64

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