

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 75

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)	1,219	665	1,884	911	2,795
10 ATTENDING PUPILS (OCTOBER 2009)	1,202	647	1,849	890	2,739
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,210.5	656.0	1,866.5 (67%)	900.5 (33%)	2,767.0

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	71.2 (17:1)	41.0 (16:1)	60.0 (15:1)	=	172.2 /	200.3 =	=	.86 X	9855,512 =	=	5678,746	2796,994
B. GUIDANCE	3.5 (350:1)	1.9 (350:1)	3.6 (250:1)	=	9.0 /	11.7 =	=	.77 X	656,049 =	=	338,456	166,702
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4 /	4.8 =	=	.71 X	260,152 =	=	123,754	60,954
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4 /	4.7 =	=	.72 X	235,596 =	=	113,651	55,978
E. EDUCATION TECHS	12.1 (100:1)	6.6 (100:1)	3.6 (250:1)	=	22.3 /	23.0 =	=	.97 X	429,492 =	=	279,127	137,480
F. LIBRARY TECHS	2.4 (500:1)	1.3 (500:1)	1.8 (500:1)	=	5.5 /	6.2 =	=	.89 X	130,645 =	=	77,904	38,370
G. CLERICAL	6.1 (200:1)	3.3 (200:1)	4.5 (200:1)	=	13.9 /	23.7 =	=	.59 X	706,826 =	=	279,408	137,619
H. SCHOOL ADMIN.	4.0 (305:1)	2.2 (305:1)	2.9 (315:1)	=	9.1 /	12.5 =	=	.73 X	955,719 =	=	467,442	230,233

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	67,194	32,418
B. Supplies and Equipment	337	466	629,011	419,633
C. Professional Development	57	57	106,391	51,329
D. Instructional Leadership Support	24	24	44,796	21,612
E. Co- and Extra-Curricular Student	33	111	61,595	99,956
F. System Administration/Support	215	215	401,298	193,608
G. Operations & Maintenance	986	1,172	1840,369	1055,386

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1188,375	585,319
B. Education & Library Technicians	36.00%	128,531	63,306
C. Clerical	29.00%	81,028	39,910
D. School Administrators	14.00%	65,442	32,233

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	177,781	87,550
16 Adjustment for Title I Revenues	-250,490	-123,375

17 TOTALS	11899,808	6183,214
18 E.P.S. RATES	6,375	6,866

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	1,968.0	977.0	2,945.0		
	OCTOBER 2007	1,959.0	977.0	2,936.0		
	APRIL 2008	1,959.0	961.0	2,920.0		
	OCTOBER 2008	1,887.0	930.0	2,817.0		
	APRIL 2009	1,871.0	901.0	2,772.0		
	OCTOBER 2009	1,836.0	882.0	2,718.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,853.5 +	59.83	X	6,375.00	= 12,197,478.75
	9-12 PUPILS	891.5 +	46.50	X	6,866.00	= 6,440,308.00
	ADULT EDUC. COURSES AT .1	7.1		X	6,866.00	= 48,748.60
	K-8 EQUIV. INSTR. PUPILS	3.250		X	6,375.00	= 20,718.75
	9-12 EQUIV. INSTR. PUPILS	2.000		X	6,866.00	= 13,732.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3312	613.9	X .15	X	6,375.00	= 587,041.88
	9-12 DISADVANTAGED @ .3312	295.3	X .15	X	6,866.00	= 304,129.47
	K-8 LIMITED ENGLISH PROF.	9.0	X .500	X	6,375.00	= 28,687.50
	9-12 LIMITED ENGLISH PROF.	9.0	X .500	X	6,866.00	= 30,897.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,853.5		X	42.00	= 77,847.00
	9-12 STUDENT ASSESSMENT	891.5		X	42.00	= 37,443.00
	K-8 TECHNOLOGY RESOURCES	1,853.5		X	95.00	= 176,082.50
	9-12 TECHNOLOGY RESOURCES	891.5		X	288.00	= 256,752.00
	K-2 PUPILS	587.0	X .10	X	6,375.00	= 374,212.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 70,661.94
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					20,664,740.89
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					20,044,798.66
30	ADJUSTED TOTAL OPERATING ALLOCATION					20,044,798.66

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	154,503.09	X	102.50%	=	158,365.67
32	SPECIAL EDUCATION - EPS ALLOCATION					4,768,763.11
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	723,661.06	X	102.50%	=	741,752.59
35	TRANSPORTATION - EPS ALLOCATION					1,672,417.67
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					72,707.04
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,414,006.07
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					27,458,804.73

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 75				
	11/01/10	NEW BOWDOIN ELEM SCH	263,402.27	71,852.37	335,254.64
	05/01/11	NEW BOWDOIN ELEM SCH	0.00	71,184.58	71,184.58
	11/01/10	NEW ELEM	281,997.00	0.00	281,997.00
	11/01/10	NEW MT ARARAT MIDDLE SCH	790,000.00	227,358.83	1,017,358.83
	05/01/11	NEW MT ARARAT MIDDLE SCH	0.00	233,168.46	233,168.46
42	TOTAL PRINCIPAL & INTEREST		1,335,399.27	603,564.24	1,938,963.51
43	APPROVED LEASES FOR 2009-10 - S.A.D. 75				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 75				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 75				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,938,963.51
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				29,397,768.24

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION		DEBT ALLOCATION		TOWN ALLOCATION
BOWDOIN	519.0	18.97%	5,576,756.64	+	0.00	=	5,576,756.64
BOWDOINHAM	449.5	16.43%	4,830,053.32		0.00		4,830,053.32
HARPSWELL	489.0	17.88%	5,256,320.96		0.00		5,256,320.96
TOPSHAM	1,278.0	46.72%	13,734,637.32		0.00		13,734,637.32
TOTAL	2,735.5						29,397,768.24

	2009 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
BOWDOIN	221,900,000	6.900	1,531,110.00		5,576,756.64	1,531,110.00	10.43% 6.90M
BOWDOINHAM	260,600,000	6.900	1,798,140.00		4,830,053.32	1,798,140.00	12.24% 6.90M
HARPSWELL	2,053,250,000	6.900	14,167,425.00		5,256,320.96	5,256,320.96	35.79% 2.56M
TOPSHAM	884,150,000	6.900	6,100,635.00		13,734,637.32	6,100,635.00	41.54% 6.90M
TOTAL	3,419,900,000		23,597,310.00		29,397,768.24	14,686,205.96	100.00% 4.29M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,397,768.24	14,686,205.96	14,711,562.28
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,397,768.24	14,686,205.96	14,711,562.28
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			691,524.90
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			14,020,037.38
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 49.96%		STATE SHARE % = 50.04%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 52.31%		STATE SHARE % = 47.69%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	30,017,710.47		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,006,756.15	1,006,756.15	0.00	0.00
August	1,006,756.15	1,006,756.15	0.00	0.00
September	1,006,756.15	1,006,756.15	0.00	0.00
October	1,006,756.15	1,006,756.15	0.00	0.00
November	1,006,756.15	1,006,756.15	1,634,610.47	1,634,610.47
December	1,006,756.15	1,006,756.16	0.00	0.00
Janurary	1,006,756.15	1,006,756.16	0.00	0.00
February	1,006,756.15	1,006,756.16	0.00	0.00
March	1,006,756.15	1,006,756.16	0.00	0.00
April	1,006,756.15	1,006,756.16	0.00	0.00
May	1,006,756.15	1,006,756.16	304,353.04	304,353.04
June	1,006,756.22	1,006,756.16	0.00	0.00
Total	12,081,073.87	12,081,073.87	1,938,963.51	1,938,963.51