

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 9

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)	975	549	1,524	777	2,301
10 ATTENDING PUPILS (OCTOBER 2009)	980	558	1,538	771	2,309
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	977.5	553.5	1,531.0 (66%)	774.0 (34%)	2,305.0

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	57.5 (17:1)	34.6 (16:1)	51.6 (15:1)	=	143.7	155.8	=	.92 X	7656,488	=	4649,020	2394,949
B. GUIDANCE	2.8 (350:1)	1.6 (350:1)	3.1 (250:1)	=	7.5	7.9	=	.95 X	411,194	=	257,818	132,816
C. LIBRARIANS	1.2 (800:1)	0.7 (800:1)	1.0 (800:1)	=	2.9	3.9	=	.74 X	231,478	=	113,054	58,240
D. HEALTH	1.2 (800:1)	0.7 (800:1)	1.0 (800:1)	=	2.9	3.0	=	.97 X	150,037	=	96,054	49,482
E. EDUCATION TECHS	9.8 (100:1)	5.5 (100:1)	3.1 (250:1)	=	18.4	13.9	=	1.32 X	230,530	=	200,838	103,462
F. LIBRARY TECHS	2.0 (500:1)	1.1 (500:1)	1.5 (500:1)	=	4.6	4.0	=	1.15 X	81,276	=	61,688	31,779
G. CLERICAL	4.9 (200:1)	2.8 (200:1)	3.9 (200:1)	=	11.6	14.8	=	.78 X	442,943	=	228,027	117,469
H. SCHOOL ADMIN.	3.2 (305:1)	1.8 (305:1)	2.5 (315:1)	=	7.5	8.1	=	.93 X	629,889	=	386,626	199,171

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	55,116	27,864
B. Supplies and Equipment	337	466	515,947	360,684
C. Professional Development	57	57	87,267	44,118
D. Instructional Leadership Support	24	24	36,744	18,576
E. Co- and Extra-Curricular Student	33	111	50,523	85,914
F. System Administration/Support	215	215	329,165	166,410
G. Operations & Maintenance	986	1,172	1,509,566	907,128

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	972,030	500,743
B. Education & Library Technicians	36.00%	94,509	48,687
C. Clerical	29.00%	66,128	34,066
D. School Administrators	14.00%	54,128	27,884

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-289,401	-149,064
16 Adjustment for Title I Revenues	-393,351	-202,635

17 TOTALS	9081,495	4957,742
18 E.P.S. RATES	5,932	6,405

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	1,614.0	807.0	2,421.0		
	OCTOBER 2007	1,554.0	827.0	2,381.0		
	APRIL 2008	1,549.0	819.0	2,368.0		
	OCTOBER 2008	1,509.0	805.0	2,314.0		
	APRIL 2009	1,511.0	767.0	2,278.0		
	OCTOBER 2009	1,525.0	764.0	2,289.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,518.0 +	25.66	X	5,932.00	= 9,156,991.12
	9-12 PUPILS	765.5 +	32.66	X	6,405.00	= 5,112,214.80
	ADULT EDUC. COURSES AT .1	18.2		X	6,405.00	= 116,571.00
	K-8 EQUIV. INSTR. PUPILS	1.750		X	5,932.00	= 10,381.00
	9-12 EQUIV. INSTR. PUPILS	1.750		X	6,405.00	= 11,208.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5685	863.0	X .15	X	5,932.00	= 767,897.40
	9-12 DISADVANTAGED @ .5685	435.2	X .15	X	6,405.00	= 418,118.40
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,932.00	= 8,304.80
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,405.00	= 4,483.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,518.0		X	42.00	= 63,756.00
	9-12 STUDENT ASSESSMENT	765.5		X	42.00	= 32,151.00
	K-8 TECHNOLOGY RESOURCES	1,518.0		X	95.00	= 144,210.00
	9-12 TECHNOLOGY RESOURCES	765.5		X	288.00	= 220,464.00
	K-2 PUPILS	495.0	X .10	X	5,932.00	= 293,634.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 113,944.58
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,474,330.35
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,980,100.43
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,980,100.43

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	104,636.00	X	102.50%	=	107,251.90
32	SPECIAL EDUCATION - EPS ALLOCATION					1,777,868.20
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	1,180,401.13	X	102.50%	=	1,209,911.16
35	TRANSPORTATION - EPS ALLOCATION					1,378,605.72
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					86,078.20
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,559,715.18
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,539,815.61

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	RSU 09 / SAD 09				
	05/01/11	NEW PREK-3 ELEM SCHOOL (SERIES D)	0.00	41,793.28	41,793.28
	05/01/11	NEW PREK-3 ELEM SCHOOL (SERIES E)	0.00	153,771.36	153,771.36
	SAD 9				
	11/01/10	NEW ELEM SCH-NEW SHARON	162,500.00	16,452.32	178,952.32
	05/01/11	NEW ELEM SCH-NEW SHARON	0.00	10,968.21	10,968.21
42	TOTAL PRINCIPAL & INTEREST		162,500.00	222,985.17	385,485.17
43	APPROVED LEASES FOR 2009-10 - S.A.D. 9				20,279.52
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 9				29,058.14
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 9				0.00
47	TOTAL DEBT SERVICE ALLOCATION				434,822.83
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				20,974,638.44

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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
CHESTERVILLE	205.5	9.09%	1,906,594.63	0.00
FARMINGTON	774.0	34.26%	7,185,911.13	0.00
INDUSTRY	140.5	6.22%	1,304,622.51	0.00
NEW SHARON	217.0	9.60%	2,013,565.29	0.00
NEW VINEYARD	109.0	4.82%	1,010,977.57	0.00
TEMPLE	74.5	3.30%	692,163.07	0.00
VIENNA	61.5	2.72%	570,510.17	0.00
WELD	33.5	1.48%	310,424.65	0.00
WILTON	644.0	28.51%	5,979,869.42	0.00
TOTAL	2,259.5			20,974,638.44

	2009 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CHESTERVILLE	78,650,000	6.900	542,685.00		1,906,594.63	542,685.00	6.67%	6.90M
FARMINGTON	455,100,000	6.900	3,140,190.00		7,185,911.13	3,140,190.00	38.62%	6.90M
INDUSTRY	80,550,000	6.900	555,795.00		1,304,622.51	555,795.00	6.84%	6.90M
NEW SHARON	90,650,000	6.900	625,485.00		2,013,565.29	625,485.00	7.69%	6.90M
NEW VINEYARD	59,100,000	6.900	407,790.00		1,010,977.57	407,790.00	5.02%	6.90M
TEMPLE	41,400,000	6.900	285,660.00		692,163.07	285,660.00	3.51%	6.90M
VIENNA	59,100,000	6.900	407,790.00		570,510.17	407,790.00	5.02%	6.90M
WELD	85,500,000	6.900	589,950.00		310,424.65	310,424.65	3.82%	3.63M
WILTON	268,850,000	6.900	1,855,065.00		5,979,869.42	1,855,065.00	22.81%	6.90M
TOTAL	1,218,900,000		8,410,410.00		20,974,638.44	8,130,884.65	100.00%	6.67M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,974,638.44	8,130,884.65	12,843,753.79
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,974,638.44	8,130,884.65	12,843,753.79
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			573,500.40
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			12,270,253.39
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 38.77%	STATE SHARE % = 61.23%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 41.50%	STATE SHARE % = 58.50%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	21,468,868.36		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	990,397.35	990,638.54	0.00	0.00
August	990,397.35	990,638.54	0.00	0.00
September	990,397.35	990,638.55	0.00	0.00
October	990,397.35	990,638.55	0.00	0.00
November	990,397.35	990,638.55	178,952.32	178,952.32
December	990,397.35	990,638.55	0.00	0.00
Janurary	990,397.35	990,638.55	0.00	0.00
February	990,397.35	989,828.38	0.00	0.00
March	990,397.35	990,117.50	0.00	0.00
April	990,397.35	990,117.50	0.00	0.00
May	990,397.35	990,117.50	206,532.85	206,532.85
June	990,397.37	990,117.51	0.00	0.00
Total	11,884,768.22	11,884,768.22	385,485.17	385,485.17