

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 22

2009-10

522 - 522

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	896	533	1,429	735	2,164
10 ATTENDING PUPILS (OCTOBER 2008)	912	516	1,428	745	2,173
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	904.0	524.5	1,428.5 ( 66%)	740.0 ( 34%)	2,168.5

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	53.2 (17:1)	32.8 (16:1)	49.3 (15:1)	=	135.3 /	151.5 =	=	.89 X	7147,498 =	=	4198,440	2162,833
B. GUIDANCE	2.6 (350:1)	1.5 (350:1)	3.0 (250:1)	=	7.1 /	8.6 =	=	.83 X	419,184 =	=	229,629	118,294
C. LIBRARIANS	1.1 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.7 /	3.0 =	=	.90 X	162,709 =	=	96,649	49,789
D. HEALTH	1.1 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.7 /	3.1 =	=	.87 X	145,405 =	=	83,491	43,011
E. EDUCATION TECHS	9.0 (100:1)	5.2 (100:1)	3.0 (250:1)	=	17.2 /	5.7 =	=	3.02 X	109,573 =	=	218,401	112,509
F. LIBRARY TECHS	1.8 (500:1)	1.0 (500:1)	1.5 (500:1)	=	4.3 /	2.1 =	=	2.05 X	40,220 =	=	54,418	28,033
G. CLERICAL	4.5 (200:1)	2.6 (200:1)	3.7 (200:1)	=	10.8 /	16.4 =	=	.66 X	471,160 =	=	205,238	105,728
H. SCHOOL ADMIN.	3.0 (305:1)	1.7 (305:1)	2.3 (315:1)	=	7.0 /	7.5 =	=	.93 X	571,077 =	=	350,527	180,575

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	49,998	25,900
B. Supplies and Equipment	329	455	469,977	336,700
C. Professional Development	56	56	79,996	41,440
D. Instructional Leadership Support	23	23	32,856	17,020
E. Co- and Extra-Curricular Student	32	108	45,712	79,920
F. System Administration/Support	210	210	299,985	155,400
G. Operations & Maintenance	962	1,143	1374,217	845,820

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	875,560	451,046
B. Education & Library Technicians	36.00%	98,215	50,595
C. Clerical	29.00%	59,519	30,661
D. School Administrators	14.00%	49,074	25,281

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	131,383	67,685
16 Adjustment for Title I Revenues	-95,751	-49,326

17 TOTALS	8907,534	4878,913
18 E.P.S. RATES	6,236	6,593

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 22

2009-10

522 - 522

## =====

## A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,475.0	781.0	2,256.0		
	OCTOBER 2006	1,465.0	757.0	2,222.0		
	APRIL 2007	1,458.0	736.0	2,194.0		
	OCTOBER 2007	1,428.0	746.0	2,174.0		
	APRIL 2008	1,426.0	735.0	2,161.0		
	OCTOBER 2008	1,421.0	740.0	2,161.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,423.5 +	22.00	X	6,236.00	= 9,014,138.00
	9-12 PUPILS	737.5 +	11.66	X	6,593.00	= 4,939,211.88
	ADULT EDUC. COURSES AT .1	0.0		X	6,593.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.750		X	6,236.00	= 4,677.00
	9-12 EQUIV. INSTR. PUPILS	0.875		X	6,593.00	= 5,768.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2562	364.7	X .15	X	6,236.00	= 341,140.38
	9-12 DISADVANTAGED @ .2562	188.9	X .15	X	6,593.00	= 186,812.66
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	6,236.00	= 13,095.60
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,593.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,423.5		X	41.00	= 58,363.50
	9-12 STUDENT ASSESSMENT	737.5		X	41.00	= 30,237.50
	K-8 TECHNOLOGY RESOURCES	1,423.5		X	93.00	= 132,385.50
	9-12 TECHNOLOGY RESOURCES	737.5		X	281.00	= 207,237.50
	K-2 PUPILS	462.5	X .10	X	6,236.00	= 288,415.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 51,962.19
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					15,273,445.59
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					14,815,242.22
30	ADJUSTED TOTAL OPERATING ALLOCATION					14,815,242.22

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 22

2009-10

522 - 522

=====

B. OTHER SUBSIDIZABLE COSTS

-----

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	79,334.21	X	102.90%	=	81,634.90
32	SPECIAL EDUCATION - EPS ALLOCATION					2,933,119.29
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	325,825.16	X	102.90%	=	335,274.09
35	TRANSPORTATION - EPS ALLOCATION					835,057.48
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,185,085.76
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,000,327.98

C. DEBT SERVICE ALLOCATIONS

-----

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 22				
		11/01/09 NEW MIDDLE SCHOOL	312,050.00	46,204.45	358,254.45
		05/01/10 NEW MIDDLE SCHOOL	0.00	37,133.95	37,133.95
	SAD 22 WINTERPORT				
		11/01/09 LEROY SMITH SCHOOL ADDN	144,150.00	31,653.39	175,803.39
		05/01/10 LEROY SMITH SCHOOL ADDN	0.00	32,871.95	32,871.95
	SAD 22				
		11/01/09 NEW MIDDLE SCH-WINTERPORT	215,000.00	29,025.00	244,025.00
		05/01/10 NEW MIDDLE SCH-WINTERPORT	0.00	21,768.75	21,768.75
42	TOTAL PRINCIPAL & INTEREST		671,200.00	198,657.49	869,857.49
43	APPROVED LEASES FOR 2008-09 - S.A.D. 22				74,184.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 22				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 22				0.00
47	TOTAL DEBT SERVICE ALLOCATION				944,041.49
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,944,369.47

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 22

2009-10

522 - 522

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
HAMPDEN	1,285.0	59.55%	11,876,872.02		0.00		11,876,872.02			
NEWBURGH	237.5	11.01%	2,195,875.08		0.00		2,195,875.08			
WINTERPORT	635.5	29.44%	5,871,622.37		0.00		5,871,622.37			
 TOTAL	 2,158.0						 19,944,369.47			
			2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
HAMPDEN			554,650,000	6.690	3,710,608.50		11,876,872.02	3,710,608.50	62.81%	6.69M
NEWBURGH			93,750,000	6.690	627,187.50		2,195,875.08	627,187.50	10.62%	6.69M
WINTERPORT			234,600,000	6.690	1,569,474.00		5,871,622.37	1,569,474.00	26.57%	6.69M
 TOTAL			 883,000,000		 5,907,270.00		 19,944,369.47	 5,907,270.00	100.00%	 6.69M

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 22

2009-10

522 - 522

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
-----			
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,944,369.47	5,907,270.00	14,037,099.47
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,944,369.47	5,907,270.00	14,037,099.47
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			317,880.00
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			13,719,219.47
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 29.62%		STATE SHARE % = 70.38%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 31.21%		STATE SHARE % = 68.79%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	20,402,572.84		

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 22

2009-10

522 - 522

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,070,780.16	1,094,326.83	0.00	0.00
August	1,070,780.16	1,094,326.83	0.00	0.00
September	1,070,780.16	1,094,326.83	0.00	0.00
October	1,070,780.16	1,094,326.83	0.00	0.00
November	1,070,780.16	1,094,326.83	778,082.84	778,082.84
December	1,070,780.16	1,094,326.83	0.00	0.00
Janurary	1,070,780.16	1,094,326.83	0.00	0.00
February	1,070,780.16	1,037,814.83	0.00	0.00
March	1,070,780.16	1,037,814.83	0.00	0.00
April	1,070,780.16	1,037,814.83	0.00	0.00
May	1,070,780.16	1,037,814.84	91,774.65	91,774.65
June	1,070,780.22	1,037,814.84	0.00	0.00
Total	12,849,361.98	12,849,361.98	869,857.49	869,857.49