

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 37

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	365	170	535	251	786
10 ATTENDING PUPILS (OCTOBER 2008)	322	174	496	238	734
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	343.5	172.0	515.5 ( 68%)	244.5 ( 32%)	760.0

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	20.2 (17:1)	10.8 (16:1)	16.3 (15:1)	=	47.3 /	56.6 =		.84 X	2679,950 =		1530,787	720,371
B. GUIDANCE	1.0 (350:1)	0.5 (350:1)	1.0 (250:1)	=	2.5 /	1.7 =		1.47 X	94,378 =		94,340	44,396
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =		.90 X	56,381 =		34,505	16,238
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	0.7 =		1.29 X	27,562 =		24,177	11,378
E. EDUCATION TECHS	3.4 (100:1)	1.7 (100:1)	1.0 (250:1)	=	6.1 /	11.0 =		.55 X	200,677 =		75,053	35,319
F. LIBRARY TECHS	0.7 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.5 /	0.0 =		1.50 X	0 =		13,865	6,525
G. CLERICAL	1.7 (200:1)	0.9 (200:1)	1.2 (200:1)	=	3.8 /	4.0 =		.95 X	124,592 =		80,486	37,876
H. SCHOOL ADMIN.	1.1 (305:1)	0.6 (305:1)	0.8 (315:1)	=	2.5 /	4.5 =		.56 X	298,672 =		113,734	53,522

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35		18,043	8,558
B. Supplies and Equipment	329	455		169,600	111,248
C. Professional Development	56	56		28,868	13,692
D. Instructional Leadership Support	23	23		11,857	5,624
E. Co- and Extra-Curricular Student	32	108		16,496	26,406
F. System Administration/Support	210	210		108,255	51,345
G. Operations & Maintenance	962	1,143		495,911	279,464

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	319,924	150,553
B. Education & Library Technicians	36.00%	32,010	15,064
C. Clerical	29.00%	23,341	10,984
D. School Administrators	14.00%	15,923	7,493

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-380,190	-178,924
16 Adjustment for Title I Revenues	-177,376	-83,471

17 TOTALS	2649,608	1343,660
18 E.P.S. RATES	5,140	5,496

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	532.0	269.0	801.0		
	OCTOBER 2006	527.0	273.0	800.0		
	APRIL 2007	532.0	264.0	796.0		
	OCTOBER 2007	525.0	260.0	785.0		
	APRIL 2008	530.0	256.0	786.0		
	OCTOBER 2008	489.0	246.0	735.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	509.5 +	13.00	X	5,140.00	= 2,685,650.00
	9-12 PUPILS	251.0 +	10.33	X	5,496.00	= 1,436,269.68
	ADULT EDUC. COURSES AT .1	0.5		X	5,496.00	= 2,748.00
	K-8 EQUIV. INSTR. PUPILS	0.375		X	5,140.00	= 1,927.50
	9-12 EQUIV. INSTR. PUPILS	0.875		X	5,496.00	= 4,809.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6237	317.8	X .15	X	5,140.00	= 245,023.80
	9-12 DISADVANTAGED @ .6237	156.5	X .15	X	5,496.00	= 129,018.60
	K-8 LIMITED ENGLISH PROF.	15.0	X .500	X	5,140.00	= 38,550.00
	9-12 LIMITED ENGLISH PROF.	9.0	X .500	X	5,496.00	= 24,732.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	509.5		X	41.00	= 20,889.50
	9-12 STUDENT ASSESSMENT	251.0		X	41.00	= 10,291.00
	K-8 TECHNOLOGY RESOURCES	509.5		X	93.00	= 47,383.50
	9-12 TECHNOLOGY RESOURCES	251.0		X	281.00	= 70,531.00
	K-2 PUPILS	173.5	X .10	X	5,140.00	= 89,179.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,807,002.58
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,662,792.50
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,662,792.50

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	14,980.00	X	102.90%	=	15,414.42
32	SPECIAL EDUCATION - EPS ALLOCATION					1,175,902.78
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	190,040.46	X	102.90%	=	195,551.63
35	TRANSPORTATION - EPS ALLOCATION					429,339.73
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					56,492.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,872,700.56
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,535,493.06

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2008-09 - S.A.D. 37				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 37				57,600.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 37				0.00
47	TOTAL DEBT SERVICE ALLOCATION				57,600.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,593,093.06

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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
ADDISON	156.5	20.67%	1,362,792.34		0.00		1,362,792.34
CHERRYFIELD	142.5	18.82%	1,240,820.11		0.00		1,240,820.11
COLUMBIA	68.5	9.05%	596,674.92		0.00		596,674.92
COLUMBIA FALLS	92.0	12.15%	801,060.81		0.00		801,060.81
HARRINGTON	132.5	17.50%	1,153,791.29		0.00		1,153,791.29
MILBRIDGE	165.0	21.81%	1,437,953.60		0.00		1,437,953.60
 TOTAL	 757.0						 6,593,093.07

	2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ADDISON	132,700,000	6.690	887,763.00		1,362,792.34	887,763.00	23.60%	6.69M
CHERRYFIELD	83,000,000	6.690	555,270.00		1,240,820.11	555,270.00	14.76%	6.69M
COLUMBIA	34,450,000	6.690	230,470.50		596,674.92	230,470.50	6.13%	6.69M
COLUMBIA FALLS	31,800,000	6.690	212,742.00		801,060.81	212,742.00	5.66%	6.69M
HARRINGTON	91,650,000	6.690	613,138.50		1,153,791.29	613,138.50	16.30%	6.69M
MILBRIDGE	188,700,000	6.690	1,262,403.00		1,437,953.60	1,262,403.00	33.55%	6.69M
 TOTAL	 562,300,000		 3,761,787.00		 6,593,093.07	 3,761,787.00	 100.00%	 6.69M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,593,093.06	3,761,787.00	2,831,306.06
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,593,093.06	3,761,787.00	2,831,306.06
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			537.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			202,428.00
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			2,629,415.06
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 57.06%	STATE SHARE % = 42.94%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 60.12%	STATE SHARE % = 39.88%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,737,303.14		

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	219,117.92	234,067.83	0.00	0.00
August	219,117.92	234,067.83	0.00	0.00
September	219,117.92	234,067.84	0.00	0.00
October	219,117.92	234,067.84	0.00	0.00
November	219,117.92	234,067.84	0.00	0.00
December	219,117.92	234,067.84	0.00	0.00
Janurary	219,117.92	234,067.84	0.00	0.00
February	219,117.92	198,188.04	0.00	0.00
March	219,117.92	198,188.04	0.00	0.00
April	219,117.92	198,188.04	0.00	0.00
May	219,117.92	198,188.04	0.00	0.00
June	219,117.94	198,188.04	0.00	0.00
Total	2,629,415.06	2,629,415.06	0.00	0.00