

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 57

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)	1,537	846	2,383	1,155	3,538
10 ATTENDING PUPILS (OCTOBER 2008)	1,522	798	2,320	1,189	3,509
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,529.5	822.0	2,351.5 (67%)	1,172.0 (33%)	3,523.5

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	90.0 (17:1)	51.4 (16:1)	78.1 (15:1)	=	219.5 /	218.2 =		1.01 X	9963,129 =		6742,049	3320,711
B. GUIDANCE	4.4 (350:1)	2.3 (350:1)	4.7 (250:1)	=	11.4 /	13.9 =		.82 X	661,347 =		363,344	178,961
C. LIBRARIANS	1.9 (800:1)	1.0 (800:1)	1.5 (800:1)	=	4.4 /	3.0 =		1.47 X	159,032 =		156,631	77,146
D. HEALTH	1.9 (800:1)	1.0 (800:1)	1.5 (800:1)	=	4.4 /	6.9 =		.64 X	311,515 =		133,578	65,792
E. EDUCATION TECHS	15.3 (100:1)	8.2 (100:1)	4.7 (250:1)	=	28.2 /	37.1 =		.76 X	700,873 =		356,884	175,779
F. LIBRARY TECHS	3.1 (500:1)	1.6 (500:1)	2.3 (500:1)	=	7.0 /	7.0 =		1.00 X	142,723 =		95,624	47,099
G. CLERICAL	7.6 (200:1)	4.1 (200:1)	5.9 (200:1)	=	17.6 /	16.7 =		1.05 X	499,469 =		351,376	173,066
H. SCHOOL ADMIN.	5.0 (305:1)	2.7 (305:1)	3.7 (315:1)	=	11.4 /	10.3 =		1.11 X	801,009 =		595,710	293,410

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	82,303	41,020
B. Supplies and Equipment	329	455	773,644	533,260
C. Professional Development	56	56	131,684	65,632
D. Instructional Leadership Support	23	23	54,085	26,956
E. Co- and Extra-Curricular Student	32	108	75,248	126,576
F. System Administration/Support	210	210	493,815	246,120
G. Operations & Maintenance	962	1,143	2262,143	1339,596

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1405,164	692,096
B. Education & Library Technicians	36.00%	162,903	80,236
C. Clerical	29.00%	101,899	50,189
D. School Administrators	14.00%	83,399	41,077

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	318,925	157,097
16 Adjustment for Title I Revenues	-243,325	-119,847

17 TOTALS	14497,083	7611,972
18 E.P.S. RATES	6,165	6,495

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	2,488.0	1,119.0	3,607.0		
	OCTOBER 2006	2,456.0	1,177.0	3,633.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,352.5 +	60.33	X	6,165.00	= 14,875,096.95
	9-12 PUPILS	1,173.0 +	0.00	X	6,495.00	= 7,618,635.00
	ADULT EDUC. COURSES AT .1	29.4		X	6,495.00	= 190,953.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,165.00	= 1,541.25
	9-12 EQUIV. INSTR. PUPILS	2.250		X	6,495.00	= 14,613.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3420	804.6	X .15	X	6,165.00	= 744,053.85
	9-12 DISADVANTAGED @ .3420	401.2	X .15	X	6,495.00	= 390,869.10
	K-8 LIMITED ENGLISH PROF.	4.0	X .700	X	6,165.00	= 17,262.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,495.00	= 4,546.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,352.5		X	41.00	= 96,452.50
	9-12 STUDENT ASSESSMENT	1,173.0		X	41.00	= 48,093.00
	K-8 TECHNOLOGY RESOURCES	2,352.5		X	93.00	= 218,782.50
	9-12 TECHNOLOGY RESOURCES	1,173.0		X	281.00	= 329,613.00
	K-2 PUPILS	735.5	X .10	X	6,165.00	= 453,435.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					25,003,948.15
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					24,253,829.70
30	ADJUSTED TOTAL OPERATING ALLOCATION					24,253,829.70

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	194,024.06	X	102.90%	=	199,650.76
32	SPECIAL EDUCATION - EPS ALLOCATION					3,280,502.62
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	248,010.63	X	102.90%	=	255,202.94
35	TRANSPORTATION - EPS ALLOCATION					1,880,303.57
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					190,964.23
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,806,624.12
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					30,060,453.82

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 57				
	11/01/09	NEW MASSABESIC MIDDLE SCHOOL	1,009,096.00	380,429.47	1,389,525.47
	05/01/10	NEW MASSABESIC MIDDLE SCHOOL	0.00	365,293.02	365,293.02
42	TOTAL PRINCIPAL & INTEREST		1,009,096.00	745,722.49	1,754,818.49
43	APPROVED LEASES FOR 2008-09 - S.A.D. 57				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 57				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 57				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,754,818.49
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				31,815,272.31

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
ALFRED	358.5	10.18%	3,238,794.72		0.00		3,238,794.72
LIMERICK	500.5	14.21%	4,520,950.20		0.00		4,520,950.20
LYMAN	635.0	18.03%	5,736,293.60		0.00		5,736,293.60
NEWFIELD	218.5	6.20%	1,972,546.88		0.00		1,972,546.88
SHAPLEIGH	383.5	10.89%	3,464,683.15		0.00		3,464,683.15
WATERBORO	1,425.5	40.49%	12,882,003.76		0.00		12,882,003.76
TOTAL	3,521.5						31,815,272.31

	2008 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ALFRED	285,250,000		6.690		1,908,322.50		3,238,794.72	1,908,322.50	10.86%	6.69M
LIMERICK	298,950,000		6.690		1,999,975.50		4,520,950.20	1,999,975.50	11.38%	6.69M
LYMAN	520,100,000		6.690		3,479,469.00		5,736,293.60	3,479,469.00	19.81%	6.69M
NEWFIELD	271,450,000		6.690		1,816,000.50		1,972,546.88	1,816,000.50	10.34%	6.69M
SHAPLEIGH	529,350,000		6.690		3,541,351.50		3,464,683.15	3,464,683.15	19.72%	6.55M
WATERBORO	732,350,000		6.690		4,899,421.50		12,882,003.76	4,899,421.50	27.89%	6.69M
TOTAL	2,637,450,000				17,644,540.50		31,815,272.31	17,567,872.15	100.00%	6.66M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	31,815,272.31	17,567,872.15	14,247,400.16
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	31,815,272.31	17,567,872.15	14,247,400.16
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			850,637.37
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			13,396,762.79
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 55.22%		STATE SHARE % = 44.78%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 57.89%		STATE SHARE % = 42.11%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	32,565,390.76		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	970,162.02	1,033,338.01	0.00	0.00
August	970,162.02	1,033,338.01	0.00	0.00
September	970,162.02	1,033,338.01	0.00	0.00
October	970,162.02	1,033,338.02	0.00	0.00
November	970,162.02	1,033,338.02	1,389,525.47	1,389,525.47
December	970,162.02	1,033,338.02	0.00	0.00
Janurary	970,162.02	1,033,338.02	0.00	0.00
February	970,162.02	880,075.34	0.00	0.00
March	970,162.02	880,075.34	0.00	0.00
April	970,162.02	880,075.35	0.00	0.00
May	970,162.02	0.00	365,293.02	365,293.02
June	970,162.08	1,768,352.16	0.00	0.00
Total	11,641,944.30	11,641,944.30	1,754,818.49	1,754,818.49