

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 37

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)	336	175	511	225	736
10 ATTENDING PUPILS (OCTOBER 2009)	339	165	504	219	723
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	337.5	170.0	507.5 (70%)	222.0 (30%)	729.5

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	19.9 (17:1)	10.6 (16:1)	14.8 (15:1)	=	45.3 /	55.5 =	=	.82 X	2762,048 =	=	1585,415	679,464
B. GUIDANCE	1.0 (350:1)	0.5 (350:1)	0.9 (250:1)	=	2.4 /	1.9 =	=	1.26 X	110,556 =	=	97,511	41,790
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =	=	.90 X	57,791 =	=	36,408	15,604
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	0.7 =	=	1.29 X	30,909 =	=	27,911	11,962
E. EDUCATION TECHS	3.4 (100:1)	1.7 (100:1)	0.9 (250:1)	=	6.0 /	9.7 =	=	.62 X	181,949 =	=	78,966	33,842
F. LIBRARY TECHS	0.7 (500:1)	0.3 (500:1)	0.4 (500:1)	=	1.4 /	0.0 =	=	1.40 X	0 =	=	13,654	5,852
G. CLERICAL	1.7 (200:1)	0.9 (200:1)	1.1 (200:1)	=	3.7 /	5.0 =	=	.74 X	159,726 =	=	82,738	35,459
H. SCHOOL ADMIN.	1.1 (305:1)	0.6 (305:1)	0.7 (315:1)	=	2.4 /	4.6 =	=	.52 X	315,982 =	=	115,018	49,293

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	18,270	7,992
B. Supplies and Equipment	337	466	171,028	103,452
C. Professional Development	57	57	28,928	12,654
D. Instructional Leadership Support	24	24	12,180	5,328
E. Co- and Extra-Curricular Student	33	111	16,748	24,642
F. System Administration/Support	215	215	109,113	47,730
G. Operations & Maintenance	986	1,172	500,395	260,184

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	331,977	142,276
B. Education & Library Technicians	36.00%	33,343	14,290
C. Clerical	29.00%	23,994	10,283
D. School Administrators	14.00%	16,103	6,901

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-393,809	-168,801
16 Adjustment for Title I Revenues	-177,272	-75,973

17 TOTALS	2728,618	1264,222
18 E.P.S. RATES	5,377	5,695

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	503.0	234.0	737.0		
	OCTOBER 2009	499.0	229.0	728.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	501.0 +	12.00	X	5,377.00	= 2,758,401.00
	9-12 PUPILS	231.5 +	16.66	X	5,695.00	= 1,413,271.20
	ADULT EDUC. COURSES AT .1	0.9		X	5,695.00	= 5,125.50
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,377.00	= 1,344.25
	9-12 EQUIV. INSTR. PUPILS	0.500		X	5,695.00	= 2,847.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6914	346.4	X .15	X	5,377.00	= 279,388.92
	9-12 DISADVANTAGED @ .6914	160.1	X .15	X	5,695.00	= 136,765.43
	K-8 LIMITED ENGLISH PROF.	16.0	X .500	X	5,377.00	= 43,016.00
	9-12 LIMITED ENGLISH PROF.	14.0	X .500	X	5,695.00	= 39,865.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	501.0		X	42.00	= 21,042.00
	9-12 STUDENT ASSESSMENT	231.5		X	42.00	= 9,723.00
	K-8 TECHNOLOGY RESOURCES	501.0		X	95.00	= 47,595.00
	9-12 TECHNOLOGY RESOURCES	231.5		X	288.00	= 66,672.00
	K-2 PUPILS	173.0	X .10	X	5,377.00	= 93,022.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,918,078.90
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,770,536.53
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,770,536.53

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,075,420.13
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	127,820.27	X	102.50%	=	131,015.78
35	TRANSPORTATION - EPS ALLOCATION					440,073.23
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					69,218.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,715,727.14
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,486,263.67

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2009-10 - S.A.D. 37				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 37				57,600.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 37				0.00
47	TOTAL DEBT SERVICE ALLOCATION				57,600.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,543,863.67

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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	154.5	21.21%	1,387,953.48	0.00
CHERRYFIELD	132.5	18.19%	1,190,328.80	0.00
COLUMBIA	68.0	9.33%	610,542.48	0.00
COLUMBIA FALLS	80.0	10.98%	718,516.23	0.00
HARRINGTON	128.0	17.57%	1,149,756.85	0.00
MILBRIDGE	165.5	22.72%	1,486,765.83	0.00
TOTAL	728.5			6,543,863.67

	2009 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ADDISON	150,050,000		6.900		1,035,345.00		1,387,953.48	1,035,345.00	24.68%	6.90M
CHERRYFIELD	91,700,000		6.900		632,730.00		1,190,328.80	632,730.00	15.08%	6.90M
COLUMBIA	38,650,000		6.900		266,685.00		610,542.48	266,685.00	6.36%	6.90M
COLUMBIA FALLS	33,800,000		6.900		233,220.00		718,516.23	233,220.00	5.56%	6.90M
HARRINGTON	105,300,000		6.900		726,570.00		1,149,756.85	726,570.00	17.32%	6.90M
MILBRIDGE	188,600,000		6.900		1,301,340.00		1,486,765.83	1,301,340.00	31.00%	6.90M
TOTAL	608,100,000				4,195,890.00		6,543,863.67	4,195,890.00	100.00%	6.90M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,543,863.67	4,195,890.00	2,347,973.67
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,543,863.67	4,195,890.00	2,347,973.67
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			307,698.60
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			2,040,275.07
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 64.12%	STATE SHARE % = 35.88%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 68.82%	STATE SHARE % = 31.18%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,691,406.04		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	170,022.92	170,022.92	0.00	0.00
August	170,022.92	170,022.92	0.00	0.00
September	170,022.92	170,022.92	0.00	0.00
October	170,022.92	170,022.92	0.00	0.00
November	170,022.92	170,022.92	0.00	0.00
December	170,022.92	170,022.92	0.00	0.00
Janurary	170,022.92	170,022.92	0.00	0.00
February	170,022.92	170,022.92	0.00	0.00
March	170,022.92	170,022.92	0.00	0.00
April	170,022.92	170,022.93	0.00	0.00
May	170,022.92	170,022.93	0.00	0.00
June	170,022.95	170,022.93	0.00	0.00
Total	2,040,275.07	2,040,275.07	0.00	0.00