

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 44

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)                                   | 422   | 211   | 633          | 281          | 914   |
| 10 ATTENDING PUPILS (OCTOBER 2009)                                | 409   | 207   | 616          | 283          | 899   |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009 | 415.5 | 209.0 | 624.5 ( 69%) | 282.0 ( 31%) | 906.5 |

| 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        | 24.4 (17:1) | 13.1 (16:1) | 18.8 (15:1) | = | 56.3 /     | 68.5 =     | = | .82 X   | 3164,636 =     | = | 1790,551          | 804,451          |
| B. GUIDANCE        | 1.2 (350:1) | 0.6 (350:1) | 1.1 (250:1) | = | 2.9 /      | 5.0 =      | = | .58 X   | 212,632 =      | = | 85,096            | 38,231           |
| C. LIBRARIANS      | 0.5 (800:1) | 0.3 (800:1) | 0.4 (800:1) | = | 1.2 /      | 1.0 =      | = | 1.20 X  | 56,534 =       | = | 46,810            | 21,031           |
| D. HEALTH          | 0.5 (800:1) | 0.3 (800:1) | 0.4 (800:1) | = | 1.2 /      | 1.0 =      | = | 1.20 X  | 52,703 =       | = | 43,638            | 19,606           |
| E. EDUCATION TECHS | 4.2 (100:1) | 2.1 (100:1) | 1.1 (250:1) | = | 7.4 /      | 5.2 =      | = | 1.42 X  | 89,234 =       | = | 87,431            | 39,281           |
| F. LIBRARY TECHS   | 0.8 (500:1) | 0.4 (500:1) | 0.6 (500:1) | = | 1.8 /      | 2.0 =      | = | .90 X   | 40,405 =       | = | 25,092            | 11,273           |
| G. CLERICAL        | 2.1 (200:1) | 1.0 (200:1) | 1.4 (200:1) | = | 4.5 /      | 8.9 =      | = | .51 X   | 269,032 =      | = | 94,672            | 42,534           |
| H. SCHOOL ADMIN.   | 1.4 (305:1) | 0.7 (305:1) | 0.9 (315:1) | = | 3.0 /      | 4.2 =      | = | .71 X   | 300,600 =      | = | 147,264           | 66,162           |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 36  | 36    | 22,482     | 10,152    |
| B. Supplies and Equipment           | 337 | 466   | 210,457    | 131,412   |
| C. Professional Development         | 57  | 57    | 35,597     | 16,074    |
| D. Instructional Leadership Support | 24  | 24    | 14,988     | 6,768     |
| E. Co- and Extra-Curricular Student | 33  | 111   | 20,609     | 31,302    |
| F. System Administration/Support    | 215 | 215   | 134,268    | 60,630    |
| G. Operations & Maintenance         | 986 | 1,172 | 615,757    | 330,504   |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 373,558    | 167,831   |
| B. Education & Library Technicians         | 36.00%     | 40,508     | 18,199    |
| C. Clerical                                | 29.00%     | 27,455     | 12,335    |
| D. School Administrators                   | 14.00%     | 20,617     | 9,263     |

|  |          |         |
|--|----------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93) | -196,362 | -88,224 |
| 16 Adjustment for Title I Revenues   | -140,224 | -62,999 |

|                 |          |          |
|-----------------|----------|----------|
| 17 TOTALS       | 3500,263 | 1685,815 |
| 18 E.P.S. RATES | 5,605    | 5,978    |

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## A. OPERATING COST ALLOCATIONS

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|    |   |             |             |       |           |                |
|----|---|-------------|-------------|-------|-----------|----------------|
| 19 | SUBSIDIZABLE PUPILS                                 | K-8         | 9-12        | TOTAL |           |                |
|    | APRIL 2007  | 576.0       | 243.0       | 819.0 |           |                |
|    | OCTOBER 2007  | 543.0       | 248.0       | 791.0 |           |                |
|    | APRIL 2008  | 551.0       | 230.0       | 781.0 |           |                |
|    | OCTOBER 2008  | 539.0       | 244.0       | 783.0 |           |                |
|    | APRIL 2009  | 545.0       | 237.0       | 782.0 |           |                |
|    | OCTOBER 2009  | 528.0       | 246.0       | 774.0 |           |                |
| 21 | BASIC COUNTS  | AVG. CAL.   | DECLINING   | X     | SAU       |                |
|    |   | YEAR PUPILS | ENROLL. ADJ | X     | EPS RATES |                |
|    | K-8 PUPILS  | 536.5 +     | 10.50       | X     | 5,605.00  | = 3,065,935.00 |
|    | 9-12 PUPILS   | 241.5 +     | 0.00        | X     | 5,978.00  | = 1,443,687.00 |
|    | ADULT EDUC. COURSES AT .1                           | 6.4         |             | X     | 5,978.00  | = 38,259.20    |
|    | K-8 EQUIV. INSTR. PUPILS                            | 1.000       |             | X     | 5,605.00  | = 5,605.00     |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 1.625       |             | X     | 5,978.00  | = 9,714.25     |
|    | WEIGHTED COUNTS                                     | PUPILS      | WEIGHTS     | X     |           |                |
|    | K-8 DISADVANTAGED @ .5076                           | 272.3       | X .15       | X     | 5,605.00  | = 228,936.23   |
|    | 9-12 DISADVANTAGED @ .5076                          | 122.6       | X .15       | X     | 5,978.00  | = 109,935.42   |
|    | K-8 LIMITED ENGLISH PROF.                           | 1.0         | X .700      | X     | 5,605.00  | = 3,923.50     |
|    | 9-12 LIMITED ENGLISH PROF.                          | 1.0         | X .700      | X     | 5,978.00  | = 4,184.60     |
|    | TARGETED FUNDS                                      | PUPILS      | WEIGHTS     | X     |           |                |
|    | K-8 STUDENT ASSESSMENT                              | 536.5       |             | X     | 42.00     | = 22,533.00    |
|    | 9-12 STUDENT ASSESSMENT                             | 241.5       |             | X     | 42.00     | = 10,143.00    |
|    | K-8 TECHNOLOGY RESOURCES                            | 536.5       |             | X     | 95.00     | = 50,967.50    |
|    | 9-12 TECHNOLOGY RESOURCES                           | 241.5       |             | X     | 288.00    | = 69,552.00    |
|    | K-2 PUPILS  | 188.0       | X .10       | X     | 5,605.00  | = 105,374.00   |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |             |             |       |           |                |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |             |             |       |           | = 97,939.64    |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |             |             |       |           | = 0.00         |
|    | OPERATING ALLOCATION                                |             |             |       |           | 5,266,689.34   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |             |             |       |           | 5,108,688.65   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |             |             |       |           | 5,108,688.65   |

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B. OTHER SUBSIDIZABLE COSTS

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|    |  |            |   |         |   |              |
|----|--|------------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2008-09                                     | 23,000.00  | X | 102.50% | = | 23,575.00    |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |            |   |         |   | 736,893.25   |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09                                  | 317,851.25 | X | 102.50% | = | 325,797.53   |
| 35 | TRANSPORTATION - EPS ALLOCATION  |            |   |         |   | 737,180.35   |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2009-10                                     |            |   |         |   | 28,720.05    |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |            |   |         |   | 1,852,166.18 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |            |   |         |   | 6,960,854.83 |

C. DEBT SERVICE ALLOCATIONS

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| 41  | DEBT SERVICE                                      | NAME OF PROJECT                   | PRINCIPAL  | INTEREST  |              |
|-----|---|-----------------------------------|------------|-----------|--------------|
|     | SAD 44  |                                   |            |           |              |
|     | 11/01/10  | ADDN & REN TO CRESCENT PARK SCHOO | 242,250.00 | 24,808.04 | 267,058.04   |
|     | 05/01/11  | ADDN & REN TO CRESCENT PARK SCHOO | 0.00       | 19,258.88 | 19,258.88    |
| 42  | TOTAL PRINCIPAL & INTEREST                        |                                   | 242,250.00 | 44,066.92 | 286,316.92   |
| 43  | APPROVED LEASES FOR 2009-10 - S.A.D. 44           |                                   |            |           | 0.00         |
| 43A | APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 44  |                                   |            |           | 15,117.88    |
| 44  | INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 44      |                                   |            |           | 0.00         |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                                   |            |           | 301,434.80   |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                                   |            |           | 7,262,289.63 |



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| E. TOTALS AND ADJUSTMENTS   | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------|--------------------|--------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS  | 7,262,289.63     | 6,085,459.88       | 1,176,829.75       |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS   | 7,262,289.63     | 6,085,459.88       | 1,176,829.75       |
| 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  |                  |                    | 410,565.94         |
| 60 ADJUSTED STATE CONTRIBUTION  |                  |                    | 766,263.81         |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 83.80% STATE SHARE % = 16.20%          |                  |                    |                    |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 89.45% STATE SHARE % = 10.55% |                  |                    |                    |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 7,420,290.32     |                    |                    |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH     | SUBSIDY    | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|------------|--------------|--------------|--------------|
| July      | 39,995.57  | 39,995.57    | 0.00         | 0.00         |
| August    | 39,995.57  | 39,995.57    | 0.00         | 0.00         |
| September | 39,995.57  | 39,995.57    | 0.00         | 0.00         |
| October   | 39,995.57  | 39,995.57    | 0.00         | 0.00         |
| November  | 39,995.57  | 39,995.57    | 267,058.04   | 267,058.04   |
| December  | 39,995.57  | 39,995.57    | 0.00         | 0.00         |
| Janurary  | 39,995.57  | 39,995.57    | 0.00         | 0.00         |
| February  | 39,995.57  | 39,995.58    | 0.00         | 0.00         |
| March     | 39,995.57  | 39,995.58    | 0.00         | 0.00         |
| April     | 39,995.57  | 39,995.58    | 0.00         | 0.00         |
| May       | 39,995.57  | 39,995.58    | 19,258.88    | 19,258.88    |
| June      | 39,995.62  | 39,995.58    | 0.00         | 0.00         |
| Total     | 479,946.89 | 479,946.89   | 286,316.92   | 286,316.92   |