

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 45

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)	192	85	277	108	385
10 ATTENDING PUPILS (OCTOBER 2009)	178	94	272	109	381
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	185.0	89.5	274.5 (72%)	108.5 (28%)	383.0

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	10.9 (17:1)	5.6 (16:1)	7.2 (15:1)	=	23.7 /	27.7 =	=	.86 X	1235,873 =	=	765,253	297,598
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.4 (250:1)	=	1.2 /	2.0 =	=	.60 X	76,950 =	=	33,242	12,928
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	1.0 =	=	.40 X	59,675 =	=	17,186	6,684
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	0.7 =	=	.57 X	35,230 =	=	14,458	5,623
E. EDUCATION TECHS	1.9 (100:1)	0.9 (100:1)	0.4 (250:1)	=	3.2 /	7.8 =	=	.41 X	123,941 =	=	36,588	14,228
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.2 (500:1)	=	0.8 /	0.5 =	=	1.60 X	10,682 =	=	12,306	4,785
G. CLERICAL	0.9 (200:1)	0.4 (200:1)	0.5 (200:1)	=	1.8 /	2.5 =	=	.72 X	80,048 =	=	41,497	16,138
H. SCHOOL ADMIN.	0.6 (305:1)	0.3 (305:1)	0.3 (315:1)	=	1.2 /	1.9 =	=	.63 X	122,301 =	=	55,476	21,574

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	9,882	3,906
B. Supplies and Equipment	337	466	92,507	50,561
C. Professional Development	57	57	15,647	6,185
D. Instructional Leadership Support	24	24	6,588	2,604
E. Co- and Extra-Curricular Student	33	111	9,059	12,044
F. System Administration/Support	215	215	59,018	23,328
G. Operations & Maintenance	986	1,172	270,657	127,162

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	157,726	61,338
B. Education & Library Technicians	36.00%	17,602	6,845
C. Clerical	29.00%	12,034	4,680
D. School Administrators	14.00%	7,767	3,020

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-118,101	-45,934
16 Adjustment for Title I Revenues	-95,524	-37,148

17 TOTALS	1420,866	598,147
18 E.P.S. RATES	5,176	5,513

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	287.0	116.0	403.0		
	OCTOBER 2007	290.0	117.0	407.0		
	APRIL 2008	288.0	110.0	398.0		
	OCTOBER 2008	276.0	115.0	391.0		
	APRIL 2009	276.0	115.0	391.0		
	OCTOBER 2009	274.0	113.0	387.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	275.0 +	6.83	X	5,176.00	= 1,458,752.08
	9-12 PUPILS	114.0 +	0.33	X	5,513.00	= 630,301.29
	ADULT EDUC. COURSES AT .1	0.0		X	5,513.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,176.00	= 1,294.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	5,513.00	= 2,756.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5511	151.6	X .15	X	5,176.00	= 117,702.24
	9-12 DISADVANTAGED @ .5511	62.8	X .15	X	5,513.00	= 51,932.46
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,176.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,513.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	275.0		X	42.00	= 11,550.00
	9-12 STUDENT ASSESSMENT	114.0		X	42.00	= 4,788.00
	K-8 TECHNOLOGY RESOURCES	275.0		X	95.00	= 26,125.00
	9-12 TECHNOLOGY RESOURCES	114.0		X	288.00	= 32,832.00
	K-2 PUPILS	111.5	X .10	X	5,176.00	= 57,712.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 67,343.50
	OPERATING ALLOCATION					2,463,089.47
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,389,196.78
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,389,196.78

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	27,610.00	X	102.50%	=	28,300.25
32	SPECIAL EDUCATION - EPS ALLOCATION					390,026.14
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					176,809.47
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					43,012.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					638,147.86
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,027,344.64

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. 45				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 45				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 45				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,027,344.64

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
PERHAM	53.5 13.90%	420,800.90	0.00	420,800.90	
WADE	42.0 10.91%	330,283.30	0.00	330,283.30	
WASHBURN	289.5 75.19%	2,276,260.43	0.00	2,276,260.43	
TOTAL	385.0			3,027,344.63	
	2009 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR TOWN ALLOCATION	
PERHAM	20,900,000	6.960	145,464.00	420,800.90	145,464.00 22.74% 6.96M
WADE	13,350,000	6.960	92,916.00	330,283.30	92,916.00 14.53% 6.96M
WASHBURN	57,650,000	6.960	401,244.00	2,276,260.43	401,244.00 62.73% 6.96M
TOTAL	91,900,000		639,624.00	3,027,344.63	639,624.00 100.00% 6.96M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION					12,792.48
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.					47,323.65
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT					699,740.13 109.40% 7.61M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,027,344.64	699,740.13	2,327,604.51
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,027,344.64	699,740.13	2,327,604.51
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			15,061.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			46,869.00
60 ADJUSTED STATE CONTRIBUTION			2,295,796.51
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 23.11%	STATE SHARE % = 76.89%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 24.16%	STATE SHARE % = 75.84%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,101,237.33		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS

PERHAM	420,800.90	159,120.91	22.74%	0.00
WADE	330,283.30	101,672.24	14.53%	0.00
WASHBURN	2,276,260.44	438,946.98	62.73%	0.00
TOTAL	3,027,344.64	699,740.13	100.00%	0.00

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	191,316.37	190,061.29	0.00	0.00
August	191,316.37	190,061.29	0.00	0.00
September	191,316.37	190,061.29	0.00	0.00
October	191,316.37	190,061.29	0.00	0.00
November	191,316.37	190,061.29	0.00	0.00
December	191,316.37	190,061.29	0.00	0.00
Janurary	191,316.37	190,061.29	0.00	0.00
February	191,316.37	190,061.29	0.00	0.00
March	191,316.37	190,061.29	0.00	0.00
April	191,316.37	190,061.30	0.00	0.00
May	191,316.37	203,867.16	0.00	0.00
June	191,316.44	191,316.44	0.00	0.00
Total	2,295,796.51	2,295,796.51	0.00	0.00