

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 54

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)	1,210	624	1,834	870	2,704
10 ATTENDING PUPILS (OCTOBER 2009)	1,280	616	1,896	887	2,783
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,245.0	620.0	1,865.0 (68%)	878.5 (32%)	2,743.5

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	73.2 (17:1)	38.8 (16:1)	58.6 (15:1)	=	170.6 /	197.4 =	=	.86 X	9626,232 =	=	5629,421	2649,139
B. GUIDANCE	3.6 (350:1)	1.8 (350:1)	3.5 (250:1)	=	8.9 /	11.8 =	=	.75 X	624,547 =	=	318,519	149,891
C. LIBRARIANS	1.6 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.5 /	2.0 =	=	1.75 X	108,357 =	=	128,945	60,680
D. HEALTH	1.6 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.5 /	3.0 =	=	1.17 X	135,318 =	=	107,659	50,663
E. EDUCATION TECHS	12.5 (100:1)	6.2 (100:1)	3.5 (250:1)	=	22.2 /	19.9 =	=	1.12 X	352,195 =	=	268,231	126,227
F. LIBRARY TECHS	2.5 (500:1)	1.2 (500:1)	1.8 (500:1)	=	5.5 /	7.6 =	=	.72 X	150,224 =	=	73,549	34,612
G. CLERICAL	6.2 (200:1)	3.1 (200:1)	4.4 (200:1)	=	13.7 /	13.7 =	=	1.00 X	414,422 =	=	281,807	132,615
H. SCHOOL ADMIN.	4.1 (305:1)	2.0 (305:1)	2.8 (315:1)	=	8.9 /	10.0 =	=	.89 X	767,728 =	=	464,629	218,649

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	67,140	31,626
B. Supplies and Equipment	337	466	628,505	409,381
C. Professional Development	57	57	106,305	50,075
D. Instructional Leadership Support	24	24	44,760	21,084
E. Co- and Extra-Curricular Student	33	111	61,545	97,514
F. System Administration/Support	215	215	400,975	188,878
G. Operations & Maintenance	986	1,172	1838,890	1029,602

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1175,063	552,971
B. Education & Library Technicians	36.00%	123,041	57,902
C. Clerical	29.00%	81,724	38,458
D. School Administrators	14.00%	65,048	30,611

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	263,543	124,021
16 Adjustment for Title I Revenues	-690,691	-325,031

17 TOTALS	11438,607	5729,568
18 E.P.S. RATES	6,133	6,522

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	1,912.0	939.0	2,851.0		
	OCTOBER 2007	1,868.0	950.0	2,818.0		
	APRIL 2008	1,904.0	912.0	2,816.0		
	OCTOBER 2008	1,841.0	920.0	2,761.0		
	APRIL 2009	1,836.0	868.0	2,704.0		
	OCTOBER 2009	1,891.0	885.0	2,776.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,863.5 +	11.83	X	6,133.00	= 11,501,398.89
	9-12 PUPILS	876.5 +	35.83	X	6,522.00	= 5,950,216.26
	ADULT EDUC. COURSES AT .1	8.4		X	6,522.00	= 54,784.80
	K-8 EQUIV. INSTR. PUPILS	2.750		X	6,133.00	= 16,865.75
	9-12 EQUIV. INSTR. PUPILS	0.875		X	6,522.00	= 5,706.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5944	1,107.7	X .15	X	6,133.00	= 1,019,028.62
	9-12 DISADVANTAGED @ .5944	521.0	X .15	X	6,522.00	= 509,694.30
	K-8 LIMITED ENGLISH PROF.	15.0	X .500	X	6,133.00	= 45,997.50
	9-12 LIMITED ENGLISH PROF.	9.0	X .500	X	6,522.00	= 29,349.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,863.5		X	42.00	= 78,267.00
	9-12 STUDENT ASSESSMENT	876.5		X	42.00	= 36,813.00
	K-8 TECHNOLOGY RESOURCES	1,863.5		X	95.00	= 177,032.50
	9-12 TECHNOLOGY RESOURCES	876.5		X	288.00	= 252,432.00
	K-2 PUPILS	636.5	X .10	X	6,133.00	= 390,365.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 144,586.47
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					20,212,538.29
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					19,606,162.14
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,606,162.14

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	216,888.00	X	102.50%	=	222,310.20
32	SPECIAL EDUCATION - EPS ALLOCATION					3,672,034.70
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	1,046,360.75	X	102.50%	=	1,072,519.77
35	TRANSPORTATION - EPS ALLOCATION					1,588,348.06
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					91,745.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,646,957.73
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					26,253,119.87

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #54				
	11/01/10	MILL STREAM ELEM. SCH.	728,769.00	283,855.55	1,012,624.55
	05/01/11	MILL STREAM ELEM. SCH.	0.00	272,924.02	272,924.02
	SAD 54				
	11/01/10	NEW SKOWHEGAN MIDDLE SCH	455,104.00	124,145.92	579,249.92
	05/01/11	NEW SKOWHEGAN MIDDLE SCH	0.00	122,992.14	122,992.14
42	TOTAL PRINCIPAL & INTEREST		1,183,873.00	803,917.63	1,987,790.63
43	APPROVED LEASES FOR 2009-10 - S.A.D. 54				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 54				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 54				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,987,790.63
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				28,240,910.50

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION
		+	=	TOWN ALLOCATION
CANAAN	391.0	14.40%	4,066,691.11	0.00
CORNVILLE	188.5	6.94%	1,959,919.19	0.00
MERCER	73.5	2.71%	765,328.67	0.00
NORRIDGEWOCK	559.0	20.58%	5,811,979.38	0.00
SKOWHEGAN	1,378.5	50.75%	14,332,262.08	0.00
SMITHFIELD	125.5	4.62%	1,304,730.07	0.00
TOTAL	2,716.0			28,240,910.50

	2009 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CANAAN	104,350,000		6.900		720,015.00		4,066,691.11	720,015.00	6.52%	6.90M
CORNVILLE	79,750,000		6.900		550,275.00		1,959,919.19	550,275.00	4.98%	6.90M
MERCER	54,000,000		6.900		372,600.00		765,328.67	372,600.00	3.37%	6.90M
NORRIDGEWOCK	174,250,000		6.900		1,202,325.00		5,811,979.38	1,202,325.00	10.88%	6.90M
SKOWHEGAN	1,084,550,000		6.900		7,483,395.00		14,332,262.08	7,483,395.00	67.73%	6.90M
SMITHFIELD	104,300,000		6.900		719,670.00		1,304,730.07	719,670.00	6.52%	6.90M
TOTAL	1,601,200,000				11,048,280.00		28,240,910.50	11,048,280.00	100.00%	6.90M

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	28,240,910.50	11,048,280.00	17,192,630.50
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	28,240,910.50	11,048,280.00	17,192,630.50
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			810,207.20
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			16,382,423.30
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 39.12%	STATE SHARE % = 60.88%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 41.99%	STATE SHARE % = 58.01%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	28,847,286.65		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,199,552.72	1,199,552.72	0.00	0.00
August	1,199,552.72	1,199,552.72	0.00	0.00
September	1,199,552.72	1,199,552.72	0.00	0.00
October	1,199,552.72	1,199,552.72	0.00	0.00
November	1,199,552.72	1,199,552.72	1,591,874.47	1,591,874.47
December	1,199,552.72	1,199,552.72	0.00	0.00
Janurary	1,199,552.72	1,199,552.72	0.00	0.00
February	1,199,552.72	1,199,552.72	0.00	0.00
March	1,199,552.72	1,199,552.72	0.00	0.00
April	1,199,552.72	1,199,552.73	0.00	0.00
May	1,199,552.72	1,199,552.73	395,916.16	395,916.16
June	1,199,552.75	1,199,552.73	0.00	0.00
Total	14,394,632.67	14,394,632.67	1,987,790.63	1,987,790.63