

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 55

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)	503	298	801	399	1,200
10 ATTENDING PUPILS (OCTOBER 2009)	511	303	814	406	1,220
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	507.0	300.5	807.5 (67%)	402.5 (33%)	1,210.0

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	29.8 (17:1)	18.8 (16:1)	26.8 (15:1)	=	75.4 /	83.2 =	=	.91 X	3875,029 =	=	2362,605	1163,671
B. GUIDANCE	1.4 (350:1)	0.9 (350:1)	1.6 (250:1)	=	3.9 /	5.0 =	=	.78 X	274,506 =	=	143,457	70,658
C. LIBRARIANS	0.6 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.5 /	1.8 =	=	.83 X	74,908 =	=	41,657	20,517
D. HEALTH	0.6 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.5 /	2.0 =	=	.75 X	88,787 =	=	44,615	21,975
E. EDUCATION TECHS	5.1 (100:1)	3.0 (100:1)	1.6 (250:1)	=	9.7 /	17.3 =	=	.56 X	299,141 =	=	112,238	55,281
F. LIBRARY TECHS	1.0 (500:1)	0.6 (500:1)	0.8 (500:1)	=	2.4 /	2.7 =	=	.89 X	46,784 =	=	27,897	13,741
G. CLERICAL	2.5 (200:1)	1.5 (200:1)	2.0 (200:1)	=	6.0 /	5.9 =	=	1.02 X	172,458 =	=	117,858	58,049
H. SCHOOL ADMIN.	1.7 (305:1)	1.0 (305:1)	1.3 (315:1)	=	4.0 /	4.6 =	=	.87 X	341,291 =	=	198,938	97,985

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	29,070	14,490
B. Supplies and Equipment	337	466	272,128	187,565
C. Professional Development	57	57	46,028	22,943
D. Instructional Leadership Support	24	24	19,380	9,660
E. Co- and Extra-Curricular Student	33	111	26,648	44,678
F. System Administration/Support	215	215	173,613	86,538
G. Operations & Maintenance	986	1,172	796,195	471,730

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	492,543	242,596
B. Education & Library Technicians	36.00%	50,449	24,848
C. Clerical	29.00%	34,179	16,834
D. School Administrators	14.00%	27,851	13,718

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-221,001	-108,861
16 Adjustment for Title I Revenues	-215,551	-106,167

17 TOTALS	4580,796	2422,448
18 E.P.S. RATES	5,673	6,019

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	875.0	387.0	1,262.0		
	OCTOBER 2007	854.0	415.0	1,269.0		
	APRIL 2008	850.0	400.0	1,250.0		
	OCTOBER 2008	814.0	416.0	1,230.0		
	APRIL 2009	802.0	401.0	1,203.0		
	OCTOBER 2009	814.0	406.0	1,220.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	808.0 +	26.83	X	5,673.00	= 4,735,990.59
	9-12 PUPILS	403.5 +	0.66	X	6,019.00	= 2,432,639.04
	ADULT EDUC. COURSES AT .1	7.0		X	6,019.00	= 42,133.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,673.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,019.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5479	442.7	X .15	X	5,673.00	= 376,715.57
	9-12 DISADVANTAGED @ .5479	221.1	X .15	X	6,019.00	= 199,620.14
	K-8 LIMITED ENGLISH PROF.	4.0	X .700	X	5,673.00	= 15,884.40
	9-12 LIMITED ENGLISH PROF.	4.0	X .700	X	6,019.00	= 16,853.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	808.0		X	42.00	= 33,936.00
	9-12 STUDENT ASSESSMENT	403.5		X	42.00	= 16,947.00
	K-8 TECHNOLOGY RESOURCES	808.0		X	95.00	= 76,760.00
	9-12 TECHNOLOGY RESOURCES	403.5		X	288.00	= 116,208.00
	K-2 PUPILS	238.5	X .10	X	5,673.00	= 135,301.05
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,198,987.99
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,953,018.35
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,953,018.35

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	41,986.17	X	102.50%	=	43,035.82
32	SPECIAL EDUCATION - EPS ALLOCATION					1,258,684.66
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					960,392.52
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,262,113.00
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,215,131.35

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #55				
	11/01/10	NEW MIDDLE SCHOOL HIRAM	779,051.00	319,410.92	1,098,461.92
	05/01/11	NEW MIDDLE SCHOOL HIRAM	0.00	299,934.65	299,934.65
42	TOTAL PRINCIPAL & INTEREST		779,051.00	619,345.57	1,398,396.57
43	APPROVED LEASES FOR 2009-10 - S.A.D. 55				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 55				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 55				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,398,396.57
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,613,527.92

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION
		+	=	TOWN ALLOCATION
BALDWIN	246.0	20.38%	2,366,836.99	0.00
CORNISH	209.0	17.32%	2,011,463.04	0.00
HIRAM	253.0	20.96%	2,434,195.45	0.00
PARSONSFIELD	279.0	23.12%	2,685,047.66	0.00
PORTER	220.0	18.22%	2,115,984.79	0.00
TOTAL	1,207.0			11,613,527.93

	2009 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BALDWIN	166,850,000	6.900		1,151,265.00		2,366,836.99	1,151,265.00	20.25%	6.90M
CORNISH	143,750,000	6.900		991,875.00		2,011,463.04	991,875.00	17.44%	6.90M
HIRAM	158,850,000	6.900		1,096,065.00		2,434,195.45	1,096,065.00	19.28%	6.90M
PARSONSFIELD	216,950,000	6.900		1,496,955.00		2,685,047.66	1,496,955.00	26.33%	6.90M
PORTER	137,700,000	6.900		950,130.00		2,115,984.79	950,130.00	16.70%	6.90M
TOTAL	824,100,000			5,686,290.00		11,613,527.93	5,686,290.00	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	11,613,527.92	5,686,290.00	5,927,237.92
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,613,527.92	5,686,290.00	5,927,237.92
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			416,994.60
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			5,510,243.32
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 48.96%	STATE SHARE % = 51.04%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 52.55%	STATE SHARE % = 47.45%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,859,497.56		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	342,653.89	342,653.89	0.00	0.00
August	342,653.89	342,653.89	0.00	0.00
September	342,653.89	342,653.89	0.00	0.00
October	342,653.89	342,653.89	0.00	0.00
November	342,653.89	342,653.89	1,098,461.92	1,098,461.92
December	342,653.89	342,653.90	0.00	0.00
Janurary	342,653.89	342,653.90	0.00	0.00
February	342,653.89	342,653.90	0.00	0.00
March	342,653.89	342,653.90	0.00	0.00
April	342,653.89	342,653.90	0.00	0.00
May	342,653.89	342,653.90	299,934.65	299,934.65
June	342,653.96	342,653.90	0.00	0.00
Total	4,111,846.75	4,111,846.75	1,398,396.57	1,398,396.57