

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 9

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	1,026	537	1,563	835	2,398
10 ATTENDING PUPILS (OCTOBER 2008)	975	545	1,520	817	2,337
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,000.5	541.0	1,541.5 ( 65%)	826.0 ( 35%)	2,367.5

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	58.9 (17:1)	33.8 (16:1)	55.1 (15:1)	=	147.8	/	156.8	=	.94 X	7516,846	=	4592,793	2473,042
B. GUIDANCE	2.9 (350:1)	1.5 (350:1)	3.3 (250:1)	=	7.7	/	8.8	=	.88 X	445,750	=	254,969	137,291
C. LIBRARIANS	1.3 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.0	/	3.9	=	.77 X	222,154	=	111,188	59,871
D. HEALTH	1.3 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.0	/	3.0	=	1.00 X	146,377	=	95,145	51,232
E. EDUCATION TECHS	10.0 (100:1)	5.4 (100:1)	3.3 (250:1)	=	18.7	/	14.4	=	1.30 X	236,198	=	199,587	107,470
F. LIBRARY TECHS	2.0 (500:1)	1.1 (500:1)	1.7 (500:1)	=	4.8	/	3.8	=	1.26 X	75,636	=	61,946	33,355
G. CLERICAL	5.0 (200:1)	2.7 (200:1)	4.1 (200:1)	=	11.8	/	16.3	=	.72 X	470,343	=	220,121	118,526
H. SCHOOL ADMIN.	3.3 (305:1)	1.8 (305:1)	2.6 (315:1)	=	7.7	/	8.3	=	.93 X	628,484	=	379,919	204,571

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	53,953	28,910
B. Supplies and Equipment	329	455	507,154	375,830
C. Professional Development	56	56	86,324	46,256
D. Instructional Leadership Support	23	23	35,455	18,998
E. Co- and Extra-Curricular Student	32	108	49,328	89,208
F. System Administration/Support	210	210	323,715	173,460
G. Operations & Maintenance	962	1,143	1482,923	944,118

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	960,278	517,073
B. Education & Library Technicians	36.00%	94,152	50,697
C. Clerical	29.00%	63,835	34,373
D. School Administrators	14.00%	53,189	28,640

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-285,643	-153,802
16 Adjustment for Title I Revenues	-297,095	-159,974

17 TOTALS	9043,235	5179,144
18 E.P.S. RATES	5,867	6,270

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,616.0	818.0	2,434.0		
	OCTOBER 2006	1,609.0	828.0	2,437.0		
	APRIL 2007	1,614.0	807.0	2,421.0		
	OCTOBER 2007	1,554.0	827.0	2,381.0		
	APRIL 2008	1,549.0	819.0	2,368.0		
	OCTOBER 2008	1,509.0	805.0	2,314.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,529.0 +	46.16	X	5,867.00	= 9,241,463.72
	9-12 PUPILS	812.0 +	5.33	X	6,270.00	= 5,124,659.10
	ADULT EDUC. COURSES AT .1	5.5		X	6,270.00	= 34,485.00
	K-8 EQUIV. INSTR. PUPILS	1.500		X	5,867.00	= 8,800.50
	9-12 EQUIV. INSTR. PUPILS	4.250		X	6,270.00	= 26,647.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5255	803.5	X .15	X	5,867.00	= 707,120.18
	9-12 DISADVANTAGED @ .5255	426.7	X .15	X	6,270.00	= 401,311.35
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,867.00	= 8,213.80
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,270.00	= 4,389.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,529.0		X	41.00	= 62,689.00
	9-12 STUDENT ASSESSMENT	812.0		X	41.00	= 33,292.00
	K-8 TECHNOLOGY RESOURCES	1,529.0		X	93.00	= 142,197.00
	9-12 TECHNOLOGY RESOURCES	812.0		X	281.00	= 228,172.00
	K-2 PUPILS	483.0	X .10	X	5,867.00	= 283,376.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 118,563.67
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,425,379.92
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,932,618.52
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,932,618.52

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	118,981.01	X	102.90%	=	122,431.46
32	SPECIAL EDUCATION - EPS ALLOCATION					1,978,783.29
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	1,083,377.93	X	102.90%	=	1,114,795.89
35	TRANSPORTATION - EPS ALLOCATION					1,506,548.36
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					96,790.28
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,819,349.28
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,751,967.80

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 9				
	11/01/09	NEW ELEM-FARMINGTON	232,500.00	0.00	232,500.00
	11/01/09	NEW ELEM SCH-NEW SHARON	162,500.00	21,936.42	184,436.42
	05/01/10	NEW ELEM SCH-NEW SHARON	0.00	16,452.32	16,452.32
42	TOTAL PRINCIPAL & INTEREST		395,000.00	38,388.74	433,388.74
43	APPROVED LEASES FOR 2008-09 - S.A.D. 9				18,479.52
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 9				29,058.14
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 9				0.00
47	TOTAL DEBT SERVICE ALLOCATION				480,926.40
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				21,232,894.20

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
CHESTERVILLE	222.5	9.60%	2,038,357.84	0.00	2,038,357.84
FARMINGTON	775.5	33.46%	7,104,526.40	0.00	7,104,526.40
INDUSTRY	143.0	6.17%	1,310,069.57	0.00	1,310,069.57
NEW SHARON	218.5	9.43%	2,002,261.92	0.00	2,002,261.92
NEW VINEYARD	106.5	4.59%	974,589.84	0.00	974,589.84
TEMPLE	81.0	3.49%	741,028.01	0.00	741,028.01
VIENNA	61.0	2.63%	558,425.12	0.00	558,425.12
WELD	40.5	1.75%	371,575.65	0.00	371,575.65
WILTON	669.5	28.88%	6,132,059.84	0.00	6,132,059.84
TOTAL	2,318.0				21,232,894.19

	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CHESTERVILLE	70,550,000	6.690	471,979.50		2,038,357.84	471,979.50	6.47%	6.69M
FARMINGTON	430,100,000	6.690	2,877,369.00		7,104,526.40	2,877,369.00	39.45%	6.69M
INDUSTRY	74,700,000	6.690	499,743.00		1,310,069.57	499,743.00	6.85%	6.69M
NEW SHARON	78,700,000	6.690	526,503.00		2,002,261.92	526,503.00	7.22%	6.69M
NEW VINEYARD	55,600,000	6.690	371,964.00		974,589.84	371,964.00	5.10%	6.69M
TEMPLE	37,200,000	6.690	248,868.00		741,028.01	248,868.00	3.41%	6.69M
VIENNA	54,400,000	6.690	363,936.00		558,425.12	363,936.00	4.99%	6.69M
WELD	84,650,000	6.690	566,308.50		371,575.65	371,575.65	5.09%	4.39M
WILTON	233,350,000	6.690	1,561,111.50		6,132,059.84	1,561,111.50	21.42%	6.69M
TOTAL	1,119,250,000		7,487,782.50		21,232,894.19	7,293,049.65	100.00%	6.52M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,232,894.20	7,293,049.65	13,939,844.55
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,232,894.20	7,293,049.65	13,939,844.55
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			372,456.00
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			13,567,388.55
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 34.35%	STATE SHARE % = 65.65%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 36.10%	STATE SHARE % = 63.90%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	21,725,655.60		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,094,499.98	1,122,089.31	0.00	0.00
August	1,094,499.98	1,122,089.31	0.00	0.00
September	1,094,499.98	1,122,089.31	0.00	0.00
October	1,094,499.98	1,122,089.32	0.00	0.00
November	1,094,499.98	1,122,089.32	416,936.42	416,936.42
December	1,094,499.98	1,122,089.32	0.00	0.00
Janurary	1,094,499.98	1,122,089.32	0.00	0.00
February	1,094,499.98	1,055,874.92	0.00	0.00
March	1,094,499.98	1,055,874.92	0.00	0.00
April	1,094,499.98	1,055,874.92	0.00	0.00
May	1,094,499.98	1,055,874.92	16,452.32	16,452.32
June	1,094,500.03	1,055,874.92	0.00	0.00
Total	13,133,999.81	13,133,999.81	433,388.74	433,388.74