

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 1

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)	990	452	1,442	612	2,054
10 ATTENDING PUPILS (OCTOBER 2008)	975	460	1,435	635	2,070
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	982.5	456.0	1,438.5 (70%)	623.5 (30%)	2,062.0

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	57.8 (17:1)	28.5 (16:1)	41.6 (15:1)	=	127.9 /	126.0 =	=	1.02 X	6103,584 =	=	4357,959	1867,697
B. GUIDANCE	2.8 (350:1)	1.3 (350:1)	2.5 (250:1)	=	6.6 /	7.0 =	=	.94 X	333,693 =	=	219,570	94,101
C. LIBRARIANS	1.2 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.6 /	2.0 =	=	1.30 X	114,601 =	=	104,287	44,694
D. HEALTH	1.2 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.6 /	2.0 =	=	1.30 X	86,622 =	=	78,826	33,783
E. EDUCATION TECHS	9.8 (100:1)	4.6 (100:1)	2.5 (250:1)	=	16.9 /	31.7 =	=	.53 X	544,107 =	=	201,864	86,513
F. LIBRARY TECHS	2.0 (500:1)	0.9 (500:1)	1.2 (500:1)	=	4.1 /	1.0 =	=	4.10 X	16,009 =	=	45,946	19,691
G. CLERICAL	4.9 (200:1)	2.3 (200:1)	3.1 (200:1)	=	10.3 /	15.0 =	=	.69 X	436,127 =	=	210,650	90,278
H. SCHOOL ADMIN.	3.2 (305:1)	1.5 (305:1)	2.0 (315:1)	=	6.7 /	6.7 =	=	1.00 X	501,812 =	=	351,268	150,544

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	50,348	21,823
B. Supplies and Equipment	329	455	473,267	283,693
C. Professional Development	56	56	80,556	34,916
D. Instructional Leadership Support	23	23	33,086	14,341
E. Co- and Extra-Curricular Student	32	108	46,032	67,338
F. System Administration/Support	210	210	302,085	130,935
G. Operations & Maintenance	962	1,143	1383,837	712,661

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	904,522	387,652
B. Education & Library Technicians	36.00%	89,212	38,233
C. Clerical	29.00%	61,089	26,181
D. School Administrators	14.00%	49,178	21,076

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-672,471	-288,226
16 Adjustment for Title I Revenues	-255,124	-109,338

17 TOTALS	8115,986	3728,584
18 E.P.S. RATES	5,642	5,980

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,442.0	635.0	2,077.0		
	OCTOBER 2006	1,441.0	644.0	2,085.0		
	APRIL 2007	1,450.0	624.0	2,074.0		
	OCTOBER 2007	1,432.0	628.0	2,060.0		
	APRIL 2008	1,434.0	610.0	2,044.0		
	OCTOBER 2008	1,424.0	631.0	2,055.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,429.0 +	8.16	X	5,642.00	= 8,108,456.72
	9-12 PUPILS	620.5 +	8.16	X	5,980.00	= 3,759,386.80
	ADULT EDUC. COURSES AT .1	8.4		X	5,980.00	= 50,232.00
	K-8 EQUIV. INSTR. PUPILS	1.500		X	5,642.00	= 8,463.00
	9-12 EQUIV. INSTR. PUPILS	2.250		X	5,980.00	= 13,455.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5028	718.5	X .15	X	5,642.00	= 608,066.55
	9-12 DISADVANTAGED @ .5028	312.0	X .15	X	5,980.00	= 279,864.00
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,642.00	= 3,949.40
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	5,980.00	= 8,372.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,429.0		X	41.00	= 58,589.00
	9-12 STUDENT ASSESSMENT	620.5		X	41.00	= 25,440.50
	K-8 TECHNOLOGY RESOURCES	1,429.0		X	93.00	= 132,897.00
	9-12 TECHNOLOGY RESOURCES	620.5		X	281.00	= 174,360.50
	K-2 PUPILS	546.0	X .10	X	5,642.00	= 308,053.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,539,585.67
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,133,398.09
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,133,398.09

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	70,365.37	X	102.90%	=	72,405.97
32	SPECIAL EDUCATION - EPS ALLOCATION					2,060,132.53
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	1,388,567.07	X	102.90%	=	1,428,835.52
35	TRANSPORTATION - EPS ALLOCATION					1,592,428.63
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					201,731.40
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,355,534.04
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,488,932.13

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 2008-09 - S.A.D.	1			0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D.	1			0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D.	1			0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				18,488,932.13

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION
		+		=
			TOWN ALLOCATION	
CASTLE HILL	49.5	2.43%	449,281.05	0.00
CHAPMAN	80.5	3.95%	730,312.82	0.00
MAPLETON	330.5	16.23%	3,000,753.68	0.00
PRESQUE ISLE	1,499.5	73.63%	13,613,400.73	0.00
WESTFIELD	76.5	3.76%	695,183.85	0.00
TOTAL	2,036.5		18,488,932.13	

	2008 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CASTLE HILL	18,500,000	6.690		123,765.00		449,281.05	123,765.00	2.86%	6.69M
CHAPMAN	20,250,000	6.690		135,472.50		730,312.82	135,472.50	3.13%	6.69M
MAPLETON	93,400,000	6.690		624,846.00		3,000,753.68	624,846.00	14.42%	6.69M
PRESQUE ISLE	490,850,000	6.690		3,283,786.50		13,613,400.73	3,283,786.50	75.80%	6.69M
WESTFIELD	24,550,000	6.690		164,239.50		695,183.85	164,239.50	3.79%	6.69M
TOTAL	647,550,000			4,332,109.50		18,488,932.13	4,332,109.50	100.00%	6.69M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,488,932.13	4,332,109.50	14,156,822.63
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,488,932.13	4,332,109.50	14,156,822.63
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			4,069.72
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			15,990.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			233,118.00
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			13,935,624.91
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 23.43%		STATE SHARE % = 76.57%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 24.63%		STATE SHARE % = 75.37%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	18,895,119.71		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,161,302.07	1,177,237.57	0.00	0.00
August	1,161,302.07	1,177,237.57	0.00	0.00
September	1,161,302.07	1,177,237.57	0.00	0.00
October	1,161,302.07	1,177,237.57	0.00	0.00
November	1,161,302.07	1,177,237.57	0.00	0.00
December	1,161,302.07	1,177,237.58	0.00	0.00
Janurary	1,161,302.07	1,177,237.58	0.00	0.00
February	1,161,302.07	1,138,992.38	0.00	0.00
March	1,161,302.07	1,138,992.38	0.00	0.00
April	1,161,302.07	1,138,992.38	0.00	0.00
May	1,161,302.07	1,138,992.38	0.00	0.00
June	1,161,302.14	1,138,992.38	0.00	0.00
Total	13,935,624.91	13,935,624.91	0.00	0.00