

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 24

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)	152	89	241	151	392
10 ATTENDING PUPILS (OCTOBER 2008)	153	74	227	140	367
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	152.5	81.5	234.0 (62%)	145.5 (38%)	379.5

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	9.0 (17:1)	5.1 (16:1)	9.7 (15:1)	=	23.8	/	30.7	=	.78 X	1429,388	=	691,252	423,671
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.6 (250:1)	=	1.2	/	1.1	=	1.09 X	46,484	=	31,414	19,254
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5	/	1.0	=	.50 X	52,704	=	16,338	10,014
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5	/	1.0	=	.50 X	51,417	=	15,940	9,769
E. EDUCATION TECHS	1.5 (100:1)	0.8 (100:1)	0.6 (250:1)	=	2.9	/	3.0	=	.97 X	55,126	=	33,153	20,319
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.8	/	0.0	=	.80 X	0	=	6,742	4,132
G. CLERICAL	0.8 (200:1)	0.4 (200:1)	0.7 (200:1)	=	1.9	/	3.0	=	.63 X	92,272	=	36,041	22,090
H. SCHOOL ADMIN.	0.5 (305:1)	0.3 (305:1)	0.5 (315:1)	=	1.3	/	1.0	=	1.30 X	70,240	=	56,613	34,699

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	8,190	5,093
B. Supplies and Equipment	329	455	76,986	66,203
C. Professional Development	56	56	13,104	8,148
D. Instructional Leadership Support	23	23	5,382	3,347
E. Co- and Extra-Curricular Student	32	108	7,488	15,714
F. System Administration/Support	210	210	49,140	30,555
G. Operations & Maintenance	962	1,143	225,108	166,307

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	143,439	87,915
B. Education & Library Technicians	36.00%	14,362	8,802
C. Clerical	29.00%	10,452	6,406
D. School Administrators	14.00%	7,926	4,858

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-10,718	-6,570
16 Adjustment for Title I Revenues	-109,923	-67,372

17 TOTALS	1328,427	873,353
18 E.P.S. RATES	5,677	6,002

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	256.0	154.0	410.0		
	OCTOBER 2006	246.0	158.0	404.0		
	APRIL 2007	254.0	158.0	412.0		
	OCTOBER 2007	238.0	155.0	393.0		
	APRIL 2008	239.0	155.0	394.0		
	OCTOBER 2008	223.0	140.0	363.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	231.0 +	11.66	X	5,677.00	= 1,377,580.82
	9-12 PUPILS	147.5 +	5.83	X	6,002.00	= 920,286.66
	ADULT EDUC. COURSES AT .1	1.5		X	6,002.00	= 9,003.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,677.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,002.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5291	122.2	X .15	X	5,677.00	= 104,059.41
	9-12 DISADVANTAGED @ .5291	78.0	X .15	X	6,002.00	= 70,223.40
	K-8 LIMITED ENGLISH PROF.	63.0	X .500	X	5,677.00	= 178,825.50
	9-12 LIMITED ENGLISH PROF.	31.0	X .500	X	6,002.00	= 93,031.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	231.0		X	41.00	= 9,471.00
	9-12 STUDENT ASSESSMENT	147.5		X	41.00	= 6,047.50
	K-8 TECHNOLOGY RESOURCES	231.0		X	93.00	= 21,483.00
	9-12 TECHNOLOGY RESOURCES	147.5		X	281.00	= 41,447.50
	K-2 PUPILS	81.5	X .10	X	5,677.00	= 46,267.55
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 85,190.04
	OPERATING ALLOCATION					2,962,916.38
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,874,028.88
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,874,028.88

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	116,759.25	X	102.90%	=	120,145.27
32	SPECIAL EDUCATION - EPS ALLOCATION					318,387.69
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	190,532.36	X	102.90%	=	196,057.80
35	TRANSPORTATION - EPS ALLOCATION					195,575.42
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					62,722.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					892,888.18
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,766,917.06

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. 24				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 24				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 24				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,766,917.06

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
CYR PLT.	12.5	3.31%	124,684.95		0.00		124,684.95			
HAMLIN	32.0	8.48%	319,434.57		0.00		319,434.57			
VAN BUREN	333.0	88.21%	3,322,797.54		0.00		3,322,797.54			
 TOTAL	 377.5						 3,766,917.06			
			2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CYR PLT.			8,750,000	6.690	58,537.50		124,684.95	58,537.50	9.94%	6.69M
HAMLIN			15,500,000	6.690	103,695.00		319,434.57	103,695.00	17.60%	6.69M
VAN BUREN			63,800,000	6.690	426,822.00		3,322,797.54	426,822.00	72.46%	6.69M
 TOTAL			 88,050,000		 589,054.50		 3,766,917.06	 589,054.50	 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	3,766,917.06	589,054.50	3,177,862.56
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,766,917.06	589,054.50	3,177,862.56
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			3,580.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			31,698.00
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			3,149,744.56
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 15.64%		STATE SHARE % = 84.36%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 16.38%		STATE SHARE % = 83.62%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,855,804.56		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	262,478.71	264,528.38	0.00	0.00
August	262,478.71	264,528.38	0.00	0.00
September	262,478.71	264,528.38	0.00	0.00
October	262,478.71	264,528.38	0.00	0.00
November	262,478.71	264,528.38	0.00	0.00
December	262,478.71	264,528.38	0.00	0.00
Janurary	262,478.71	264,528.38	0.00	0.00
February	262,478.71	259,609.18	0.00	0.00
March	262,478.71	259,609.18	0.00	0.00
April	262,478.71	259,609.18	0.00	0.00
May	262,478.71	259,609.18	0.00	0.00
June	262,478.75	259,609.18	0.00	0.00
Total	3,149,744.56	3,149,744.56	0.00	0.00