

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 25

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)	216	91	307	142	449
10 ATTENDING PUPILS (OCTOBER 2008)	212	85	297	151	448
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	214.0	88.0	302.0 ( 67%)	146.5 ( 33%)	448.5

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	12.6 (17:1)	5.5 (16:1)	9.8 (15:1)	=	27.9 /	38.6 =	=	.72 X	1775,094 =	=	856,306	421,762
B. GUIDANCE	0.6 (350:1)	0.3 (350:1)	0.6 (250:1)	=	1.5 /	1.0 =	=	1.50 X	52,704 =	=	52,968	26,088
C. LIBRARIANS	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	0.0 =	=	.60 X	0 =	=	12,318	6,067
D. HEALTH	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	1.0 =	=	.60 X	51,417 =	=	20,670	10,180
E. EDUCATION TECHS	2.1 (100:1)	0.9 (100:1)	0.6 (250:1)	=	3.6 /	7.0 =	=	.51 X	114,935 =	=	39,273	19,344
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9 /	1.0 =	=	.90 X	20,691 =	=	12,477	6,145
G. CLERICAL	1.1 (200:1)	0.4 (200:1)	0.7 (200:1)	=	2.2 /	3.0 =	=	.73 X	85,543 =	=	41,839	20,607
H. SCHOOL ADMIN.	0.7 (305:1)	0.3 (305:1)	0.5 (315:1)	=	1.5 /	1.9 =	=	.79 X	136,878 =	=	72,450	35,684

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	10,570	5,128
B. Supplies and Equipment	329	455	99,358	66,658
C. Professional Development	56	56	16,912	8,204
D. Instructional Leadership Support	23	23	6,946	3,370
E. Co- and Extra-Curricular Student	32	108	9,664	15,822
F. System Administration/Support	210	210	63,420	30,765
G. Operations & Maintenance	962	1,143	290,524	167,450

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	179,030	88,178
B. Education & Library Technicians	36.00%	18,630	9,176
C. Clerical	29.00%	12,133	5,976
D. School Administrators	14.00%	10,143	4,996

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-160,656	-79,119
16 Adjustment for Title I Revenues	-95,534	-47,054

17 TOTALS	1569,439	825,425
18 E.P.S. RATES	5,197	5,634

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	286.0	123.0	409.0		
	OCTOBER 2006	278.0	130.0	408.0		
	APRIL 2007	282.0	124.0	406.0		
	OCTOBER 2007	282.0	127.0	409.0		
	APRIL 2008	289.0	125.0	414.0		
	OCTOBER 2008	268.0	131.0	399.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	278.5 +	2.33	X	5,197.00	= 1,459,473.51
	9-12 PUPILS	128.0 +	0.00	X	5,634.00	= 721,152.00
	ADULT EDUC. COURSES AT .1	1.1		X	5,634.00	= 6,197.40
	K-8 EQUIV. INSTR. PUPILS	0.500		X	5,197.00	= 2,598.50
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,634.00	= 704.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6679	186.0	X .15	X	5,197.00	= 144,996.30
	9-12 DISADVANTAGED @ .6679	85.5	X .15	X	5,634.00	= 72,256.05
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,197.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	5,634.00	= 3,943.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	278.5		X	41.00	= 11,418.50
	9-12 STUDENT ASSESSMENT	128.0		X	41.00	= 5,248.00
	K-8 TECHNOLOGY RESOURCES	278.5		X	93.00	= 25,900.50
	9-12 TECHNOLOGY RESOURCES	128.0		X	281.00	= 35,968.00
	K-2 PUPILS	114.5	X .10	X	5,197.00	= 59,505.65
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 124,804.55
	9-12 SMALL SCHOOL ADJUSTMENT					= 82,366.75
	OPERATING ALLOCATION					2,756,533.76
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,673,837.74
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,673,837.74

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					321,230.56
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	176,503.79	X	102.90%	=	181,622.40
35	TRANSPORTATION - EPS ALLOCATION					292,821.71
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					64,123.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					859,797.67
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,533,635.41

C. DEBT SERVICE ALLOCATIONS

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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. 25				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 25				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 25				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,533,635.41

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION
		+	=	TOWN ALLOCATION
MT. CHASE PLT.	29.0 7.21%		254,775.11	0.00
PATTEN	160.5 39.93%		1,410,980.62	0.00
SHERMAN	142.0 35.32%		1,248,080.03	0.00
STACYVILLE	70.5 17.54%		619,799.65	0.00
TOTAL	402.0		3,533,635.41	

	2008 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
MT. CHASE PLT.	30,800,000	6.690		206,052.00		254,775.11	206,052.00	22.02%	6.69M
PATTEN	41,050,000	6.690		274,624.50		1,410,980.62	274,624.50	29.35%	6.69M
SHERMAN	42,000,000	6.690		280,980.00		1,248,080.03	280,980.00	30.03%	6.69M
STACYVILLE	26,000,000	6.690		173,940.00		619,799.65	173,940.00	18.60%	6.69M
TOTAL	139,850,000			935,596.50		3,533,635.41	935,596.50	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	3,533,635.41	935,596.50	2,598,038.91
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,533,635.41	935,596.50	2,598,038.91
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			6,000.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			50,346.00
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			2,553,692.91
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 26.48%	STATE SHARE % = 73.52%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 27.73%	STATE SHARE % = 72.27%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,616,331.43		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	212,807.74	216,037.07	0.00	0.00
August	212,807.74	216,037.07	0.00	0.00
September	212,807.74	216,037.07	0.00	0.00
October	212,807.74	216,037.07	0.00	0.00
November	212,807.74	216,037.07	0.00	0.00
December	212,807.74	216,037.08	0.00	0.00
Janurary	212,807.74	216,037.08	0.00	0.00
February	212,807.74	208,286.68	0.00	0.00
March	212,807.74	208,286.68	0.00	0.00
April	212,807.74	208,286.68	0.00	0.00
May	212,807.74	208,286.68	0.00	0.00
June	212,807.77	208,286.68	0.00	0.00
Total	2,553,692.91	2,553,692.91	0.00	0.00