

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 52

2009-10

552 - 552

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	898	499	1,397	681	2,078
10 ATTENDING PUPILS (OCTOBER 2008)	858	497	1,355	698	2,053
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	878.0	498.0	1,376.0 (67%)	689.5 (33%)	2,065.5

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	51.6 (17:1)	31.1 (16:1)	46.0 (15:1)	=	128.7 /	148.7 =		.87 X	6678,322 =		3892,794	1917,346
B. GUIDANCE	2.5 (350:1)	1.4 (350:1)	2.8 (250:1)	=	6.7 /	8.6 =		.78 X	407,510 =		212,965	104,893
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.6 /	3.0 =		.87 X	176,498 =		102,881	50,672
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.6 /	3.0 =		.87 X	138,039 =		80,463	39,631
E. EDUCATION TECHS	8.8 (100:1)	5.0 (100:1)	2.8 (250:1)	=	16.6 /	23.4 =		.71 X	410,757 =		195,397	96,240
F. LIBRARY TECHS	1.8 (500:1)	1.0 (500:1)	1.4 (500:1)	=	4.2 /	4.2 =		1.00 X	85,845 =		57,516	28,329
G. CLERICAL	4.4 (200:1)	2.5 (200:1)	3.4 (200:1)	=	10.3 /	11.9 =		.87 X	357,072 =		208,138	102,515
H. SCHOOL ADMIN.	2.9 (305:1)	1.6 (305:1)	2.2 (315:1)	=	6.7 /	9.4 =		.71 X	683,641 =		325,208	160,177

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	48,160	24,133
B. Supplies and Equipment	329	455	452,704	313,723
C. Professional Development	56	56	77,056	38,612
D. Instructional Leadership Support	23	23	31,648	15,859
E. Co- and Extra-Curricular Student	32	108	44,032	74,466
F. System Administration/Support	210	210	288,960	144,795
G. Operations & Maintenance	962	1,143	1323,712	788,099

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	814,930	401,383
B. Education & Library Technicians	36.00%	91,049	44,845
C. Clerical	29.00%	60,360	29,729
D. School Administrators	14.00%	45,529	22,425

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-122,707	-60,446
16 Adjustment for Title I Revenues	-142,748	-70,309

17 TOTALS	8088,045	4267,116
18 E.P.S. RATES	5,878	6,189

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 52

2009-10

552 - 552

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,445.0	740.0	2,185.0		
	OCTOBER 2006	1,444.0	738.0	2,182.0		
	APRIL 2007	1,446.0	692.0	2,138.0		
	OCTOBER 2007	1,400.0	692.0	2,092.0		
	APRIL 2008	1,401.0	680.0	2,081.0		
	OCTOBER 2008	1,360.0	697.0	2,057.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,380.5 +	35.50	X	5,878.00	= 8,323,248.00
	9-12 PUPILS	688.5 +	18.00	X	6,189.00	= 4,372,528.50
	ADULT EDUC. COURSES AT .1	27.5		X	6,189.00	= 170,197.50
	K-8 EQUIV. INSTR. PUPILS	0.625		X	5,878.00	= 3,673.75
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,189.00	= 4,641.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3221	444.7	X .15	X	5,878.00	= 392,091.99
	9-12 DISADVANTAGED @ .3221	221.8	X .15	X	6,189.00	= 205,908.03
	K-8 LIMITED ENGLISH PROF.	22.0	X .500	X	5,878.00	= 64,658.00
	9-12 LIMITED ENGLISH PROF.	11.0	X .500	X	6,189.00	= 34,039.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,380.5		X	41.00	= 56,600.50
	9-12 STUDENT ASSESSMENT	688.5		X	41.00	= 28,228.50
	K-8 TECHNOLOGY RESOURCES	1,380.5		X	93.00	= 128,386.50
	9-12 TECHNOLOGY RESOURCES	688.5		X	281.00	= 193,468.50
	K-2 PUPILS	427.0	X .10	X	5,878.00	= 250,990.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 92,722.27
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,321,383.89
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,891,742.37
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,891,742.37

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 52

2009-10

552 - 552

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	139,065.53	X	102.90%	=	143,098.43
32	SPECIAL EDUCATION - EPS ALLOCATION					2,435,222.21
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					1,235,679.06
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					108,899.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,922,898.70
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,814,641.07

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 52				
	11/01/09	LEAVITT HS ADDIN, IN TURNER	879,700.00	197,610.89	1,077,310.89
	05/01/10	LEAVITT HS ADDIN, IN TURNER	0.00	203,108.27	203,108.27
	11/01/09	NEW ELEM	239,500.00	23,710.50	263,210.50
	05/01/10	NEW ELEM	0.00	15,807.00	15,807.00
42	TOTAL PRINCIPAL & INTEREST		1,119,200.00	440,236.66	1,559,436.66
43	APPROVED LEASES FOR 2008-09 - S.A.D. 52				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 52				45,136.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 52				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,604,572.66
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,419,213.73

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 52

2009-10

552 - 552

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
GREENE	701.0	34.05%	6,612,242.28		0.00		6,612,242.28			
LEEDS	372.0	18.07%	3,509,051.92		0.00		3,509,051.92			
TURNER	985.5	47.88%	9,297,919.53		0.00		9,297,919.53			
TOTAL	2,058.5						19,419,213.73			
			2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
GREENE			305,000,000	6.690	2,040,450.00		6,612,242.28	2,040,450.00	33.20%	6.69M
LEEDS			157,500,000	6.690	1,053,675.00		3,509,051.92	1,053,675.00	17.15%	6.69M
TURNER			456,050,000	6.690	3,050,974.50		9,297,919.53	3,050,974.50	49.65%	6.69M
TOTAL			918,550,000		6,145,099.50		19,419,213.73	6,145,099.50	100.00%	6.69M

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 52

2009-10

552 - 552

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,419,213.73	6,145,099.50	13,274,114.23
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,419,213.73	6,145,099.50	13,274,114.23
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			18,668.67
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			330,678.00
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			12,924,767.56
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 31.64%		STATE SHARE % = 68.36%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 33.44%		STATE SHARE % = 66.56%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	19,848,855.25		

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 52

2009-10

552 - 552

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	947,110.90	969,823.41	0.00	0.00
August	947,110.90	969,823.41	0.00	0.00
September	947,110.90	969,823.41	0.00	0.00
October	947,110.90	969,823.41	0.00	0.00
November	947,110.90	969,823.41	1,340,521.39	1,340,521.39
December	947,110.90	969,823.42	0.00	0.00
Janurary	947,110.90	969,823.42	0.00	0.00
February	947,110.90	911,036.22	0.00	0.00
March	947,110.90	911,036.22	0.00	0.00
April	947,110.90	911,036.22	0.00	0.00
May	947,110.90	911,036.22	218,915.27	218,915.27
June	947,111.00	932,422.13	0.00	0.00
Total	11,365,330.90	11,365,330.90	1,559,436.66	1,559,436.66