

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 53

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)	484	248	732	0	732
10 ATTENDING PUPILS (OCTOBER 2008)	500	246	746	0	746
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	492.0	247.0	739.0 (100%)	0.0 (0%)	739.0

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	28.9 (17:1)	15.4 (16:1)	0.0 (15:1)	=	44.3 /	48.3 =		.92 X	2290,516 =		2107,275	0
B. GUIDANCE	1.4 (350:1)	0.7 (350:1)	0.0 (250:1)	=	2.1 /	2.0 =		1.05 X	94,990 =		99,740	0
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9 /	2.0 =		.45 X	111,537 =		50,192	0
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9 /	1.0 =		.90 X	51,417 =		46,275	0
E. EDUCATION TECHS	4.9 (100:1)	2.5 (100:1)	0.0 (250:1)	=	7.4 /	16.2 =		.46 X	256,270 =		117,884	0
F. LIBRARY TECHS	1.0 (500:1)	0.5 (500:1)	0.0 (500:1)	=	1.5 /	1.7 =		.88 X	29,451 =		25,917	0
G. CLERICAL	2.5 (200:1)	1.2 (200:1)	0.0 (200:1)	=	3.7 /	6.4 =		.58 X	185,215 =		107,425	0
H. SCHOOL ADMIN.	1.6 (305:1)	0.8 (305:1)	0.0 (315:1)	=	2.4 /	4.0 =		.60 X	262,650 =		157,590	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	25,865	0
B. Supplies and Equipment	329	455	243,131	0
C. Professional Development	56	56	41,384	0
D. Instructional Leadership Support	23	23	16,997	0
E. Co- and Extra-Curricular Student	32	108	23,648	0
F. System Administration/Support	210	210	155,190	0
G. Operations & Maintenance	962	1,143	710,918	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	437,662	0
B. Education & Library Technicians	36.00%	51,768	0
C. Clerical	29.00%	31,153	0
D. School Administrators	14.00%	22,063	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-98,424	0
16 Adjustment for Title I Revenues	-199,692	0

17 TOTALS	4173,960	0
18 E.P.S. RATES	5,648	6,405

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	773.0	412.0	1,185.0		
	OCTOBER 2006	758.0	405.0	1,163.0		
	APRIL 2007	750.0	389.0	1,139.0		
	OCTOBER 2007	726.0	364.0	1,090.0		
	APRIL 2008	735.0	359.0	1,094.0		
	OCTOBER 2008	746.0	340.0	1,086.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	740.5 +	7.50	X	5,648.00	= 4,224,704.00
	9-12 PUPILS	349.5 +	0.00	X	6,405.00	= 2,238,547.50
	ADULT EDUC. COURSES AT .1	1.0		X	6,405.00	= 6,405.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,648.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,405.00	= 4,803.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5349	396.1	X .15	X	5,648.00	= 335,575.92
	9-12 DISADVANTAGED @ .5349	186.9	X .15	X	6,405.00	= 179,564.18
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,648.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,405.00	= 4,483.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	740.5		X	41.00	= 30,360.50
	9-12 STUDENT ASSESSMENT	349.5		X	41.00	= 14,329.50
	K-8 TECHNOLOGY RESOURCES	740.5		X	93.00	= 68,866.50
	9-12 TECHNOLOGY RESOURCES	349.5		X	281.00	= 98,209.50
	K-2 PUPILS	249.0	X .10	X	5,648.00	= 140,635.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,346,485.05
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,126,090.49
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,126,090.49

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,010,868.46
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					347,053.67
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,357,922.13
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,484,012.62

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. 53				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 53				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 53				61,828.00
47	TOTAL DEBT SERVICE ALLOCATION				61,828.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,545,840.62

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
BURNHAM	152.5	14.07%	1,202,399.78		0.00		1,202,399.78			
DETROIT	150.5	13.88%	1,186,162.68		0.00		1,186,162.68			
PITTSFIELD	781.0	72.05%	6,157,278.17		0.00		6,157,278.17			
 TOTAL	 1,084.0						 8,545,840.63			
			2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BURNHAM			90,900,000	6.690	608,121.00		1,202,399.78	608,121.00	23.82%	6.69M
DETROIT			47,700,000	6.690	319,113.00		1,186,162.68	319,113.00	12.50%	6.69M
PITTSFIELD			243,000,000	6.690	1,625,670.00		6,157,278.17	1,625,670.00	63.68%	6.69M
 TOTAL			 381,600,000		 2,552,904.00		 8,545,840.63	 2,552,904.00	 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	8,545,840.62	2,552,904.00	5,992,936.62
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,545,840.62	2,552,904.00	5,992,936.62
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			2,770.90
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			5,100.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			137,376.00
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			5,857,889.72
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 29.87%		STATE SHARE % = 70.13%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 31.45%		STATE SHARE % = 68.55%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,766,235.18		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	488,157.47	497,369.55	0.00	0.00
August	488,157.47	497,369.56	0.00	0.00
September	488,157.47	497,369.56	0.00	0.00
October	488,157.47	497,369.56	0.00	0.00
November	488,157.47	497,369.56	0.00	0.00
December	488,157.47	497,369.56	0.00	0.00
Janurary	488,157.47	497,369.56	0.00	0.00
February	488,157.47	473,967.16	0.00	0.00
March	488,157.47	473,967.16	0.00	0.00
April	488,157.47	473,967.16	0.00	0.00
May	488,157.47	473,967.16	0.00	0.00
June	488,157.55	480,434.17	0.00	0.00
Total	5,857,889.72	5,857,889.72	0.00	0.00