

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SO AROOS CSD

2009-10

909 - 909

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	190	85	275	128	403
10 ATTENDING PUPILS (OCTOBER 2008)	197	84	281	134	415
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	193.5	84.5	278.0 (68%)	131.0 (32%)	409.0

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	11.4 (17:1)	5.3 (16:1)	8.7 (15:1)	=	25.4	/	29.9	=	.85 X	1250,408	=	722,736	340,111
B. GUIDANCE	0.6 (350:1)	0.2 (350:1)	0.5 (250:1)	=	1.3	/	1.0	=	1.30 X	58,833	=	52,008	24,475
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5	/	1.0	=	.50 X	38,915	=	13,231	6,227
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5	/	1.0	=	.50 X	49,101	=	16,695	7,856
E. EDUCATION TECHS	1.9 (100:1)	0.8 (100:1)	0.5 (250:1)	=	3.2	/	4.0	=	.80 X	70,682	=	38,451	18,095
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9	/	0.0	=	.90 X	0	=	8,319	3,915
G. CLERICAL	1.0 (200:1)	0.4 (200:1)	0.7 (200:1)	=	2.1	/	3.0	=	.70 X	90,830	=	43,235	20,346
H. SCHOOL ADMIN.	0.6 (305:1)	0.3 (305:1)	0.4 (315:1)	=	1.3	/	2.5	=	.52 X	188,883	=	66,789	31,430

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	9,730	4,585
B. Supplies and Equipment	329	455	91,462	59,605
C. Professional Development	56	56	15,568	7,336
D. Instructional Leadership Support	23	23	6,394	3,013
E. Co- and Extra-Curricular Student	32	108	8,896	14,148
F. System Administration/Support	210	210	58,380	27,510
G. Operations & Maintenance	962	1,143	267,436	149,733

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	152,887	71,947
B. Education & Library Technicians	36.00%	16,837	7,924
C. Clerical	29.00%	12,538	5,900
D. School Administrators	14.00%	9,350	4,400

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-139,536	-65,665
16 Adjustment for Title I Revenues	-85,623	-40,293

17 TOTALS	1385,782	702,597
18 E.P.S. RATES	4,985	5,363

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	260.0	134.0	394.0		
	OCTOBER 2006	268.0	146.0	414.0		
	APRIL 2007	267.0	147.0	414.0		
	OCTOBER 2007	278.0	134.0	412.0		
	APRIL 2008	273.0	127.0	400.0		
	OCTOBER 2008	281.0	135.0	416.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	277.0 +	0.00	X	4,985.00	= 1,380,845.00
	9-12 PUPILS	131.0 +	6.16	X	5,363.00	= 735,589.08
	ADULT EDUC. COURSES AT .1	1.1		X	5,363.00	= 5,899.30
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,985.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,363.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6904	191.2	X .15	X	4,985.00	= 142,969.80
	9-12 DISADVANTAGED @ .6904	90.4	X .15	X	5,363.00	= 72,722.28
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,985.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,363.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	277.0		X	41.00	= 11,357.00
	9-12 STUDENT ASSESSMENT	131.0		X	41.00	= 5,371.00
	K-8 TECHNOLOGY RESOURCES	277.0		X	93.00	= 25,761.00
	9-12 TECHNOLOGY RESOURCES	131.0		X	281.00	= 36,811.00
	K-2 PUPILS	116.0	X .10	X	4,985.00	= 57,826.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 86,233.76
	OPERATING ALLOCATION					2,561,385.22
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,484,543.66
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,484,543.66

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	41,680.00	X	102.90%	=	42,888.72
32	SPECIAL EDUCATION - EPS ALLOCATION					560,324.01
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	159,882.36	X	102.90%	=	164,518.95
35	TRANSPORTATION - EPS ALLOCATION					266,529.29
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,034,260.97
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,518,804.63

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 - SO AROOS CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - SO AROOS CSD				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - SO AROOS CSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,518,804.63

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	= TOWN ALLOCATION
CRYSTAL	41.0	10.06%	353,991.75		0.00	353,991.75
DYER BROOK	21.0	5.15%	181,218.44		0.00	181,218.44
ISLAND FALLS	138.0	33.87%	1,191,819.13		0.00	1,191,819.13
MERRILL	40.5	9.94%	349,769.18		0.00	349,769.18
OAKFIELD	118.0	28.96%	1,019,045.82		0.00	1,019,045.82
SMYRNA	49.0	12.02%	422,960.32		0.00	422,960.32
 TOTAL	 407.5					 3,518,804.64

	2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CRYSTAL	13,500,000	6.690	90,315.00		353,991.75	90,315.00	8.44%	6.69M
DYER BROOK	14,000,000	6.690	93,660.00		181,218.44	93,660.00	8.75%	6.69M
ISLAND FALLS	67,450,000	6.690	451,240.50		1,191,819.13	451,240.50	42.17%	6.69M
MERRILL	11,350,000	6.690	75,931.50		349,769.18	75,931.50	7.10%	6.69M
OAKFIELD	36,450,000	6.690	243,850.50		1,019,045.82	243,850.50	22.79%	6.69M
SMYRNA	17,200,000	6.690	115,068.00		422,960.32	115,068.00	10.75%	6.69M
 TOTAL	 159,950,000		 1,070,065.50		 3,518,804.64	 1,070,065.50	 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	3,518,804.63	1,070,065.50	2,448,739.13
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,518,804.63	1,070,065.50	2,448,739.13
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			33,374.20
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			57,582.00
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			2,424,531.33
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 30.41%	STATE SHARE % = 69.59%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 31.10%	STATE SHARE % = 68.90%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,595,646.19		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	202,044.27	208,810.09	0.00	0.00
August	202,044.27	208,810.09	0.00	0.00
September	202,044.27	0.00	0.00	0.00
October	202,044.27	417,620.18	0.00	0.00
November	202,044.27	200,887.59	0.00	0.00
December	202,044.27	200,887.59	0.00	0.00
Janurary	202,044.27	200,887.59	0.00	0.00
February	202,044.27	197,325.64	0.00	0.00
March	202,044.27	197,325.64	0.00	0.00
April	202,044.27	197,325.64	0.00	0.00
May	202,044.27	197,325.64	0.00	0.00
June	202,044.36	197,325.64	0.00	0.00
Total	2,424,531.33	2,424,531.33	0.00	0.00