

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 25

2010-11

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	210	85	295	146	441
10 ATTENDING PUPILS (OCTOBER 2009)	195	93	288	130	418
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	202.5	89.0	291.5 (68%)	138.0 (32%)	429.5

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	11.9 (17:1)	5.6 (16:1)	9.2 (15:1)	=	26.7 /	37.3 =	=	.72 X	1739,061 =	=	851,444	400,680
B. GUIDANCE	0.6 (350:1)	0.3 (350:1)	0.6 (250:1)	=	1.5 /	1.7 =	=	.88 X	95,795 =	=	57,324	26,976
C. LIBRARIANS	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	1.0 =	=	.60 X	38,318 =	=	15,634	7,357
D. HEALTH	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	1.0 =	=	.60 X	52,703 =	=	21,503	10,119
E. EDUCATION TECHS	2.0 (100:1)	0.9 (100:1)	0.6 (250:1)	=	3.5 /	11.0 =	=	.32 X	181,283 =	=	39,447	18,564
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9 /	0.0 =	=	.90 X	0 =	=	8,527	4,013
G. CLERICAL	1.0 (200:1)	0.4 (200:1)	0.7 (200:1)	=	2.1 /	2.9 =	=	.72 X	79,603 =	=	38,974	18,340
H. SCHOOL ADMIN.	0.7 (305:1)	0.3 (305:1)	0.4 (315:1)	=	1.4 /	1.9 =	=	.74 X	140,300 =	=	70,599	33,223

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	10,494	4,968
B. Supplies and Equipment	337	466	98,236	64,308
C. Professional Development	57	57	16,616	7,866
D. Instructional Leadership Support	24	24	6,996	3,312
E. Co- and Extra-Curricular Student	33	111	9,620	15,318
F. System Administration/Support	215	215	62,673	29,670
G. Operations & Maintenance	986	1,172	287,419	161,736

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	179,722	84,575
B. Education & Library Technicians	36.00%	17,271	8,128
C. Clerical	29.00%	11,302	5,319
D. School Administrators	14.00%	9,884	4,651

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-159,855	-75,229
16 Adjustment for Title I Revenues	-131,026	-61,659

17 TOTALS	1522,803	772,233
18 E.P.S. RATES	5,224	5,596

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	267.0	125.0	392.0		
	OCTOBER 2009	260.0	112.0	372.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	263.5 +	11.16	X	5,224.00	= 1,434,823.84
	9-12 PUPILS	118.5 +	5.50	X	5,596.00	= 693,904.00
	ADULT EDUC. COURSES AT .1	1.2		X	5,596.00	= 6,715.20
	K-8 EQUIV. INSTR. PUPILS	0.500		X	5,224.00	= 2,612.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,596.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7077	186.5	X .15	X	5,224.00	= 146,141.40
	9-12 DISADVANTAGED @ .7077	83.9	X .15	X	5,596.00	= 70,425.66
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,224.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,596.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	263.5		X	42.00	= 11,067.00
	9-12 STUDENT ASSESSMENT	118.5		X	42.00	= 4,977.00
	K-8 TECHNOLOGY RESOURCES	263.5		X	95.00	= 25,032.50
	9-12 TECHNOLOGY RESOURCES	118.5		X	288.00	= 34,128.00
	K-2 PUPILS	103.0	X .10	X	5,224.00	= 53,807.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 123,583.69
	9-12 SMALL SCHOOL ADJUSTMENT					= 165,342.00
	OPERATING ALLOCATION					2,772,559.49
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,689,382.70
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,689,382.70

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					380,816.54
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	177,064.59	X	102.50%	=	181,491.20
35	TRANSPORTATION - EPS ALLOCATION					255,909.41
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					69,218.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					887,435.15
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,576,817.85

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 2009-10 - S.A.D. 25				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 25				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 25				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,576,817.85

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION
		6.84%		=
MT. CHASE PLT.	26.0		244,654.34	0.00
PATTEN	152.5	40.13%	1,435,377.00	0.00
SHERMAN	134.0	35.26%	1,261,185.97	0.00
STACYVILLE	67.5	17.77%	635,600.53	0.00
TOTAL	380.0			3,576,817.84

	2009 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
MT. CHASE PLT.	32,100,000	6.900	221,490.00		244,654.34	221,490.00	22.61%	6.90M
PATTEN	41,750,000	6.900	288,075.00		1,435,377.00	288,075.00	29.40%	6.90M
SHERMAN	43,350,000	6.900	299,115.00		1,261,185.97	299,115.00	30.53%	6.90M
STACYVILLE	24,800,000	6.900	171,120.00		635,600.53	171,120.00	17.46%	6.90M
TOTAL	142,000,000		979,800.00		3,576,817.84	979,800.00	100.00%	6.90M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,576,817.85	979,800.00	2,597,017.85
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,576,817.85	979,800.00	2,597,017.85
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			6,375.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			71,852.00
60 ADJUSTED STATE CONTRIBUTION			2,531,540.85
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 27.39% STATE SHARE % = 72.61%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 29.22% STATE SHARE % = 70.78%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,659,994.64		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	210,961.73	210,430.48	0.00	0.00
August	210,961.73	210,430.48	0.00	0.00
September	210,961.73	210,430.48	0.00	0.00
October	210,961.73	210,430.49	0.00	0.00
November	210,961.73	210,430.49	0.00	0.00
December	210,961.73	210,430.49	0.00	0.00
Janurary	210,961.73	210,430.49	0.00	0.00
February	210,961.73	210,430.49	0.00	0.00
March	210,961.73	210,430.49	0.00	0.00
April	210,961.73	210,430.49	0.00	0.00
May	210,961.73	216,274.16	0.00	0.00
June	210,961.82	210,961.82	0.00	0.00
Total	2,531,540.85	2,531,540.85	0.00	0.00