

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

NEW SWEDEN

2011-12

305 - 122

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|------|------|-------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2010) | 54 | 25 | 79 | 0 | 79 |
| 10 ATTENDING PUPILS (OCTOBER 2010) | 54 | 26 | 80 | 0 | 80 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010 | 54.0 | 25.5 | 79.5 (100%) | 0.0 (0%) | 79.5 |

| 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 | 3.2 (17:1) | 1.6 (16:1) | 0.0 (15:1) | = | 4.8 / | 6.7 = | = | .72 X | 306,729 = | = | 220,845 | 0 |
| B. GUIDANCE | 0.2 (350:1) | 0.1 (350:1) | 0.0 (250:1) | = | 0.3 / | 0.0 = | = | .30 X | 0 = | = | 9,573 | 0 |
| C. LIBRARIANS | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 / | 0.0 = | = | .10 X | 0 = | = | 3,191 | 0 |
| D. HEALTH | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 / | 0.1 = | = | 1.00 X | 4,100 = | = | 4,100 | 0 |
| E. EDUCATION TECHS | 0.5 (100:1) | 0.3 (100:1) | 0.0 (250:1) | = | 0.8 / | 1.7 = | = | .47 X | 30,671 = | = | 14,415 | 0 |
| F. LIBRARY TECHS | 0.1 (500:1) | 0.1 (500:1) | 0.0 (500:1) | = | 0.2 / | 0.0 = | = | .20 X | 0 = | = | 2,831 | 0 |
| G. CLERICAL | 0.3 (200:1) | 0.1 (200:1) | 0.0 (200:1) | = | 0.4 / | 1.0 = | = | .40 X | 32,531 = | = | 13,012 | 0 |
| H. SCHOOL ADMIN. | 0.2 (305:1) | 0.1 (305:1) | 0.0 (315:1) | = | 0.3 / | 0.4 = | = | .75 X | 27,509 = | = | 20,632 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 37 | 37 | 2,942 | 0 |
| B. Supplies and Equipment | 342 | 473 | 27,189 | 0 |
| C. Professional Development | 58 | 58 | 4,611 | 0 |
| D. Instructional Leadership Support | 24 | 24 | 1,908 | 0 |
| E. Co- and Extra-Curricular Student | 34 | 113 | 2,703 | 0 |
| F. System Administration/Support | 218 | 218 | 17,331 | 0 |
| G. Operations & Maintenance | 1,002 | 1,191 | 79,659 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 45,165 | 0 |
| B. Education & Library Technicians | 36.00% | 6,209 | 0 |
| C. Clerical | 29.00% | 3,773 | 0 |
| D. School Administrators | 14.00% | 2,888 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90) | -34,957 | 0 |
| 16 Adjustment for Title I Revenues | -54,033 | 0 |

| | | |
|-----------------|---------|-------|
| 17 TOTALS | 393,986 | 0 |
| 18 E.P.S. RATES | 4,956 | 6,204 |

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A. OPERATING COST ALLOCATIONS

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|----|---|-------------|-------------|-------|-----------|--------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2008 | 57.0 | 17.0 | 74.0 | | |
| | OCTOBER 2008 | 59.0 | 22.0 | 81.0 | | |
| | APRIL 2009 | 57.0 | 20.0 | 77.0 | | |
| | OCTOBER 2009 | 58.0 | 22.0 | 80.0 | | |
| | APRIL 2010 | 60.0 | 21.0 | 81.0 | | |
| | OCTOBER 2010 | 61.0 | 21.0 | 82.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 60.5 + | 0.00 | X | 4,956.00 | = 299,838.00 |
| | 9-12 PUPILS | 21.0 + | 0.00 | X | 6,204.00 | = 130,284.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 6,204.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 4,956.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,204.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .6721 | 40.7 | X .15 | X | 4,956.00 | = 30,256.38 |
| | 9-12 DISADVANTAGED @ .6721 | 14.1 | X .15 | X | 6,204.00 | = 13,121.46 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 4,956.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 6,204.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 60.5 | | X | 43.00 | = 2,601.50 |
| | 9-12 STUDENT ASSESSMENT | 21.0 | | X | 43.00 | = 903.00 |
| | K-8 TECHNOLOGY RESOURCES | 60.5 | | X | 97.00 | = 5,868.50 |
| | 9-12 TECHNOLOGY RESOURCES | 21.0 | | X | 293.00 | = 6,153.00 |
| | K-2 PUPILS | 28.0 | X .10 | X | 4,956.00 | = 13,876.80 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 502,902.64 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 487,815.56 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 487,815.56 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2009-10 | 0.00 | X | 101.60% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 105,970.64 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10 | 0.00 | X | 101.60% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 49,191.66 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2010-11 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 155,162.30 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 642,977.86 |

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 2010-11 - NEW SWEDEN | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2010-11 - NEW SWEDEN | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2009-10 - NEW SWEDEN | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 642,977.86 |

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. YEAR PUPILS | OPERATING ALLOCATION | DEBT ALLOCATION | TOWN ALLOCATION | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|------------|-----------------------|----------------------|-----------------|-----------------|------------------|--------------------|
| NEW SWEDEN | 81.5 100.00% | 642,977.86 | 0.00 | 642,977.86 | | |
| TOTAL | 81.5 | | | 642,977.86 | | |

| | 2010 STATE VALUATION | MILL EXPECTATION | TOWN CONTRIBUTION | TOWN ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|--|----------------------|------------------|-------------------|-----------------|--------------------|--------------------|
| NEW SWEDEN | 35,000,000 | 7.500 | 262,500.00 | 642,977.86 | 262,500.00 100.00% | 7.50M |
| TOTAL | 35,000,000 | | 262,500.00 | 642,977.86 | 262,500.00 100.00% | 7.50M |
| NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION | | | | | 5,250.00 | |
| NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN. | | | | | 10,084.68 | |
| TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT | | | | | 277,834.68 105.84% | 7.94M |

E. TOTALS AND ADJUSTMENTS

| | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------------|------------------------|--------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 642,977.86 | 277,834.68 | 365,143.18 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 642,977.86 | 277,834.68 | 365,143.18 |
| 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 | | | 1,457.00 |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | 0.00 |
| 59E LESS MAINECARE SEED | | | 0.00 |
| 60 ADJUSTED STATE CONTRIBUTION | | | 366,600.18 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 43.21% | STATE SHARE % = 56.79% | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 42.98% | STATE SHARE % = 57.02% | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 658,064.94 | | |

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT | MILLS |
|---|---------------------|-----------------------|---------|-------|
| NEW SWEDEN | 642,977.86 | 277,834.68 | 100.00% | 0.00 |
| TOTAL | 642,977.86 | 277,834.68 | 100.00% | 0.00 |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|------------|--------------|--------------|--------------|
| July | 30,550.01 | 30,428.59 | 0.00 | 0.00 |
| August | 30,550.01 | 30,428.59 | 0.00 | 0.00 |
| September | 30,550.01 | 30,428.60 | 0.00 | 0.00 |
| October | 30,550.01 | 30,428.60 | 0.00 | 0.00 |
| November | 30,550.01 | 30,428.60 | 0.00 | 0.00 |
| December | 30,550.01 | 30,428.60 | 0.00 | 0.00 |
| Janurary | 30,550.01 | 30,428.60 | 0.00 | 0.00 |
| February | 30,550.01 | 31,399.90 | 0.00 | 0.00 |
| March | 30,550.01 | 30,550.02 | 0.00 | 0.00 |
| April | 30,550.01 | 30,550.02 | 0.00 | 0.00 |
| May | 30,550.01 | 30,550.03 | 0.00 | 0.00 |
| June | 30,550.07 | 30,550.03 | 0.00 | 0.00 |
| Total | 366,600.18 | 366,600.18 | 0.00 | 0.00 |