

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 20

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)	270	126	396	154	550
10 ATTENDING PUPILS (OCTOBER 2008)	265	122	387	167	554
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	267.5	124.0	391.5 ( 71%)	160.5 ( 29%)	552.0

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	15.7 (17:1)	7.8 (16:1)	10.7 (15:1)	=	34.2 /	43.9 =		.78 X	1944,789 =		1077,024	439,911
B. GUIDANCE	0.8 (350:1)	0.4 (350:1)	0.6 (250:1)	=	1.8 /	2.9 =		.62 X	112,763 =		49,638	20,275
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.7 /	1.0 =		.70 X	58,833 =		29,240	11,943
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.7 /	1.0 =		.70 X	51,417 =		25,554	10,438
E. EDUCATION TECHS	2.7 (100:1)	1.2 (100:1)	0.6 (250:1)	=	4.5 /	7.0 =		.64 X	101,342 =		46,050	18,809
F. LIBRARY TECHS	0.5 (500:1)	0.2 (500:1)	0.3 (500:1)	=	1.0 /	1.8 =		.56 X	27,729 =		11,025	4,503
G. CLERICAL	1.3 (200:1)	0.6 (200:1)	0.8 (200:1)	=	2.7 /	4.0 =		.68 X	114,378 =		55,222	22,555
H. SCHOOL ADMIN.	0.9 (305:1)	0.4 (305:1)	0.5 (315:1)	=	1.8 /	2.4 =		.75 X	172,748 =		91,988	37,573

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	13,703	5,618
B. Supplies and Equipment	329	455	128,804	73,028
C. Professional Development	56	56	21,924	8,988
D. Instructional Leadership Support	23	23	9,005	3,692
E. Co- and Extra-Curricular Student	32	108	12,528	17,334
F. System Administration/Support	210	210	82,215	33,705
G. Operations & Maintenance	962	1,143	376,623	183,452

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	224,477	91,688
B. Education & Library Technicians	36.00%	20,547	8,392
C. Clerical	29.00%	16,014	6,541
D. School Administrators	14.00%	12,878	5,260

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-167,336	-68,350
16 Adjustment for Title I Revenues	-188,744	-77,092

17 TOTALS	1948,378	858,261
18 E.P.S. RATES	4,977	5,347

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	399.0	177.0	576.0		
	OCTOBER 2006	410.0	171.0	581.0		
	APRIL 2007	403.0	166.0	569.0		
	OCTOBER 2007	393.0	157.0	550.0		
	APRIL 2008	397.0	154.0	551.0		
	OCTOBER 2008	388.0	167.0	555.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	392.5 +	5.83	X	4,977.00	= 1,982,488.41
	9-12 PUPILS	160.5 +	4.83	X	5,347.00	= 884,019.51
	ADULT EDUC. COURSES AT .1	3.6		X	5,347.00	= 19,249.20
	K-8 EQUIV. INSTR. PUPILS	0.375		X	4,977.00	= 1,866.38
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,347.00	= 668.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6082	238.7	X .15	X	4,977.00	= 178,201.49
	9-12 DISADVANTAGED @ .6082	97.6	X .15	X	5,347.00	= 78,280.08
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	4,977.00	= 3,483.90
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,347.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	392.5		X	41.00	= 16,092.50
	9-12 STUDENT ASSESSMENT	160.5		X	41.00	= 6,580.50
	K-8 TECHNOLOGY RESOURCES	392.5		X	93.00	= 36,502.50
	9-12 TECHNOLOGY RESOURCES	160.5		X	281.00	= 45,100.50
	K-2 PUPILS	152.0	X .10	X	4,977.00	= 75,650.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,328,183.75
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,228,338.23
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,228,338.23

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	49,529.12	X	102.90%	=	50,965.46
32	SPECIAL EDUCATION - EPS ALLOCATION					498,776.18
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					329,324.36
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					67,222.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					946,288.00
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,174,626.23

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST	
	SAD 20 FT FAIRFIELD				
	11/01/09 HS ADDN	160,750.00		29,665.27	190,415.27
	05/01/10 HS ADDN	0.00		34,069.00	34,069.00
	SAD 20				
	11/01/09 NEW ELEM SCHOOL	232,750.00		0.00	232,750.00
	05/01/10 NEW ELEM SCHOOL	0.00		8,582.66	8,582.66
42	TOTAL PRINCIPAL & INTEREST	393,500.00		72,316.93	465,816.93
43	APPROVED LEASES FOR 2008-09 - S.A.D. 20				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 20				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 20				0.00
47	TOTAL DEBT SERVICE ALLOCATION				465,816.93
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,640,443.16

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION				
FORT FAIRFIELD	551.5 100.00%	4,640,443.16	0.00	4,640,443.16				
TOTAL	551.5			4,640,443.16				
		2008 STATE VALUATION X MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION				
FORT FAIRFIELD		150,250,000 6.690	1,005,172.50	4,640,443.16	1,005,172.50	100.00%	6.69M	
TOTAL		150,250,000	1,005,172.50	4,640,443.16	1,005,172.50	100.00%	6.69M	
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				4,640,443.16	1,005,172.50	3,635,270.66	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				4,640,443.16	1,005,172.50	3,635,270.66	
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						18,050.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE						0.00	
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS						54,090.00	
60	ADJUSTED STATE CONTRIBUTION						3,599,230.66	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 21.66% STATE SHARE % = 78.34%							
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 22.44% STATE SHARE % = 77.56%							
63	FYI: 100% E.P.S. TOTAL ALLOCATION				4,740,288.68			

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	261,117.81	263,620.31	0.00	0.00
August	261,117.81	263,620.31	0.00	0.00
September	261,117.81	263,620.31	0.00	0.00
October	261,117.81	263,620.31	0.00	0.00
November	261,117.81	263,620.31	423,165.27	423,165.27
December	261,117.81	263,620.31	0.00	0.00
Janurary	261,117.81	263,620.31	0.00	0.00
February	261,117.81	257,614.31	0.00	0.00
March	261,117.81	257,614.31	0.00	0.00
April	261,117.81	257,614.31	0.00	0.00
May	261,117.81	257,614.31	42,651.66	42,651.66
June	261,117.82	257,614.32	0.00	0.00
Total	3,133,413.73	3,133,413.73	465,816.93	465,816.93