

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 35

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)	1,191	551	1,742	816	2,558
10 ATTENDING PUPILS (OCTOBER 2008)	1,173	567	1,740	789	2,529
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,182.0	559.0	1,741.0 (68%)	802.5 (32%)	2,543.5

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	69.5 (17:1)	34.9 (16:1)	53.5 (15:1)	=	157.9 /	155.7	=	1.01 X	7256,798	=	4983,969	2345,397
B. GUIDANCE	3.4 (350:1)	1.6 (350:1)	3.2 (250:1)	=	8.2 /	9.6	=	.85 X	423,412	=	244,732	115,168
C. LIBRARIANS	1.5 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.2 /	2.0	=	1.60 X	100,506	=	109,351	51,459
D. HEALTH	1.5 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.2 /	5.0	=	.64 X	230,219	=	100,191	47,149
E. EDUCATION TECHS	11.8 (100:1)	5.6 (100:1)	3.2 (250:1)	=	20.6 /	14.2	=	1.45 X	245,440	=	242,004	113,884
F. LIBRARY TECHS	2.4 (500:1)	1.1 (500:1)	1.6 (500:1)	=	5.1 /	4.4	=	1.16 X	79,367	=	62,605	29,461
G. CLERICAL	5.9 (200:1)	2.8 (200:1)	4.0 (200:1)	=	12.7 /	15.9	=	.80 X	463,351	=	252,063	118,618
H. SCHOOL ADMIN.	3.9 (305:1)	1.8 (305:1)	2.5 (315:1)	=	8.2 /	7.9	=	1.04 X	615,729	=	435,443	204,915

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	60,935	28,088
B. Supplies and Equipment	329	455	572,789	365,138
C. Professional Development	56	56	97,496	44,940
D. Instructional Leadership Support	23	23	40,043	18,458
E. Co- and Extra-Curricular Student	32	108	55,712	86,670
F. System Administration/Support	210	210	365,610	168,525
G. Operations & Maintenance	962	1,143	1674,842	917,258

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1033,266	486,243
B. Education & Library Technicians	36.00%	109,659	51,604
C. Clerical	29.00%	73,098	34,399
D. School Administrators	14.00%	60,962	28,688

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	466,096	219,304
16 Adjustment for Title I Revenues	-73,770	-34,715

17 TOTALS	10967,095	5440,650
18 E.P.S. RATES	6,299	6,780

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,781.0	824.0	2,605.0		
	OCTOBER 2006	1,725.0	851.0	2,576.0		
	APRIL 2007	1,743.0	833.0	2,576.0		
	OCTOBER 2007	1,731.0	831.0	2,562.0		
	APRIL 2008	1,741.0	817.0	2,558.0		
	OCTOBER 2008	1,745.0	791.0	2,536.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,743.0 +	1.33	X	6,299.00	= 10,987,534.67
	9-12 PUPILS	804.0 +	20.50	X	6,780.00	= 5,590,110.00
	ADULT EDUC. COURSES AT .1	5.4		X	6,780.00	= 36,612.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,299.00	= 1,574.75
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,780.00	= 2,542.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1266	220.7	X .15	X	6,299.00	= 208,528.40
	9-12 DISADVANTAGED @ .1266	101.8	X .15	X	6,780.00	= 103,530.60
	K-8 LIMITED ENGLISH PROF.	11.0	X .500	X	6,299.00	= 34,644.50
	9-12 LIMITED ENGLISH PROF.	5.0	X .500	X	6,780.00	= 16,950.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,743.0		X	41.00	= 71,463.00
	9-12 STUDENT ASSESSMENT	804.0		X	41.00	= 32,964.00
	K-8 TECHNOLOGY RESOURCES	1,743.0		X	93.00	= 162,099.00
	9-12 TECHNOLOGY RESOURCES	804.0		X	281.00	= 225,924.00
	K-2 PUPILS	630.0	X .10	X	6,299.00	= 396,837.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					17,871,314.42
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					17,335,174.98
30	ADJUSTED TOTAL OPERATING ALLOCATION					17,335,174.98

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	95,322.86	X	102.90%	=	98,087.22
32	SPECIAL EDUCATION - EPS ALLOCATION					2,153,776.21
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	188,821.76	X	102.90%	=	194,297.59
35	TRANSPORTATION - EPS ALLOCATION					1,138,839.22
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					86,943.89
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,671,944.13
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					21,007,119.11

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 35				
	11/01/09	MARSHWOOD HS	1,139,698.50	222,533.12	1,362,231.62
	05/01/10	MARSHWOOD HS	0.00	241,545.18	241,545.18
42	TOTAL PRINCIPAL & INTEREST		1,139,698.50	464,078.30	1,603,776.80
43	APPROVED LEASES FOR 2008-09 - S.A.D. 35				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 35				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 35				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,603,776.80
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				22,610,895.91

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
ELIOT	1,040.5	40.89%	9,245,595.34	0.00	9,245,595.34
SO. BERWICK	1,504.0	59.11%	13,365,300.57	0.00	13,365,300.57
TOTAL	2,544.5				22,610,895.91

	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
ELIOT	879,350,000	6.690	5,882,851.50	9,245,595.34	5,882,851.50	54.27% 6.69M
SO. BERWICK	741,100,000	6.690	4,957,959.00	13,365,300.57	4,957,959.00	45.73% 6.69M
TOTAL	1,620,450,000		10,840,810.50	22,610,895.91	10,840,810.50	100.00% 6.69M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			22,610,895.91	10,840,810.50	11,770,085.41
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			22,610,895.91	10,840,810.50	11,770,085.41
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					0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					583,362.00
60	ADJUSTED STATE CONTRIBUTION					11,186,723.41
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 47.95%	STATE SHARE % = 52.05%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 50.53%	STATE SHARE % = 49.47%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			23,147,035.35		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	798,578.88	841,790.88	0.00	0.00
August	798,578.88	841,790.88	0.00	0.00
September	798,578.88	841,790.88	0.00	0.00
October	798,578.88	841,790.88	0.00	0.00
November	798,578.88	841,790.88	1,362,231.62	1,362,231.62
December	798,578.88	841,790.88	0.00	0.00
Janurary	798,578.88	841,790.88	0.00	0.00
February	798,578.88	738,082.09	0.00	0.00
March	798,578.88	738,082.09	0.00	0.00
April	798,578.88	738,082.09	0.00	0.00
May	798,578.88	738,082.09	241,545.18	241,545.18
June	798,578.93	738,082.09	0.00	0.00
Total	9,582,946.61	9,582,946.61	1,603,776.80	1,603,776.80