

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 74

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)	355	206	561	253	814
10 ATTENDING PUPILS (OCTOBER 2008)	323	207	530	272	802
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	339.0	206.5	545.5 (68%)	262.5 (32%)	808.0

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	19.9 (17:1)	12.9 (16:1)	17.5 (15:1)	=	50.3	/	59.8	=	.84 X	2805,460	=	1602,478	754,108
B. GUIDANCE	1.0 (350:1)	0.6 (350:1)	1.1 (250:1)	=	2.7	/	4.0	=	.68 X	163,015	=	75,378	35,472
C. LIBRARIANS	0.4 (800:1)	0.3 (800:1)	0.3 (800:1)	=	1.0	/	1.0	=	1.00 X	32,787	=	22,295	10,492
D. HEALTH	0.4 (800:1)	0.3 (800:1)	0.3 (800:1)	=	1.0	/	1.0	=	1.00 X	51,417	=	34,964	16,453
E. EDUCATION TECHS	3.4 (100:1)	2.1 (100:1)	1.1 (250:1)	=	6.6	/	10.8	=	.61 X	197,158	=	81,781	38,485
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.5 (500:1)	=	1.6	/	2.0	=	.80 X	28,394	=	15,446	7,269
G. CLERICAL	1.7 (200:1)	1.0 (200:1)	1.3 (200:1)	=	4.0	/	9.0	=	.44 X	251,102	=	75,130	35,355
H. SCHOOL ADMIN.	1.1 (305:1)	0.7 (305:1)	0.8 (315:1)	=	2.6	/	3.1	=	.84 X	221,301	=	126,407	59,486

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	19,093	9,188
B. Supplies and Equipment	329	455	179,470	119,438
C. Professional Development	56	56	30,548	14,700
D. Instructional Leadership Support	23	23	12,547	6,038
E. Co- and Extra-Curricular Student	32	108	17,456	28,350
F. System Administration/Support	210	210	114,555	55,125
G. Operations & Maintenance	962	1,143	524,771	300,038

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	329,672	155,140
B. Education & Library Technicians	36.00%	35,002	16,471
C. Clerical	29.00%	21,788	10,253
D. School Administrators	14.00%	17,697	8,328

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	73,713	34,695
16 Adjustment for Title I Revenues	-183,791	-86,490

17 TOTALS	3226,400	1628,393
18 E.P.S. RATES	5,915	6,203

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	560.0	254.0	814.0		
	OCTOBER 2006	577.0	266.0	843.0		
	APRIL 2007	588.0	251.0	839.0		
	OCTOBER 2007	574.0	252.0	826.0		
	APRIL 2008	551.0	248.0	799.0		
	OCTOBER 2008	526.0	266.0	792.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	538.5 +	24.16	X	5,915.00	= 3,328,133.90
	9-12 PUPILS	257.0 +	0.00	X	6,203.00	= 1,594,171.00
	ADULT EDUC. COURSES AT .1	4.0		X	6,203.00	= 24,812.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,915.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,203.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6483	349.1	X .15	X	5,915.00	= 309,738.98
	9-12 DISADVANTAGED @ .6483	166.6	X .15	X	6,203.00	= 155,012.97
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,915.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,203.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	538.5		X	41.00	= 22,078.50
	9-12 STUDENT ASSESSMENT	257.0		X	41.00	= 10,537.00
	K-8 TECHNOLOGY RESOURCES	538.5		X	93.00	= 50,080.50
	9-12 TECHNOLOGY RESOURCES	257.0		X	281.00	= 72,217.00
	K-2 PUPILS	168.5	X .10	X	5,915.00	= 99,667.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 86,494.39
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,752,943.99
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,580,355.67
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,580,355.67

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					805,630.06
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	26,713.00	X	102.90%	=	27,487.68
35	TRANSPORTATION - EPS ALLOCATION					489,385.02
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					76,476.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,398,978.76
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,979,334.43

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 74				
	11/01/09	ADDN TO ELEM SCHOOL	363,430.00	136,938.61	500,368.61
	05/01/10	ADDN TO ELEM SCHOOL	0.00	129,670.01	129,670.01
42	TOTAL PRINCIPAL & INTEREST		363,430.00	266,608.62	630,038.62
43	APPROVED LEASES FOR 2008-09 - S.A.D. 74				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 74				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 74				0.00
47	TOTAL DEBT SERVICE ALLOCATION				630,038.62
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,609,373.05

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION		DEBT ALLOCATION		TOWN ALLOCATION
ANSON	404.0	51.20%	3,895,999.00	+	0.00	=	3,895,999.00
EMBDEN	143.0	18.12%	1,378,818.40		0.00		1,378,818.40
NEW PORTLAND	81.5	10.33%	786,048.24		0.00		786,048.24
SOLON	160.5	20.35%	1,548,507.42		0.00		1,548,507.42
TOTAL	789.0						7,609,373.06

	2008 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
ANSON	105,700,000	6.690	707,133.00		3,895,999.00	707,133.00	24.99% 6.69M
EMBDEN	190,350,000	6.690	1,273,441.50		1,378,818.40	1,273,441.50	45.01% 6.69M
NEW PORTLAND	58,450,000	6.690	391,030.50		786,048.24	391,030.50	13.82% 6.69M
SOLON	68,400,000	6.690	457,596.00		1,548,507.42	457,596.00	16.18% 6.69M
TOTAL	422,900,000		2,829,201.00		7,609,373.06	2,829,201.00	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	7,609,373.05	2,829,201.00	4,780,172.05
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,609,373.05	2,829,201.00	4,780,172.05
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			152,244.00
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			4,627,928.05
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 37.18% STATE SHARE % = 62.82%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 39.18% STATE SHARE % = 60.82%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,781,961.37		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	333,157.45	344,855.68	0.00	0.00
August	333,157.45	344,855.68	0.00	0.00
September	333,157.45	344,855.68	0.00	0.00
October	333,157.45	344,855.68	0.00	0.00
November	333,157.45	344,224.33	500,368.61	500,368.61
December	333,157.45	344,224.34	0.00	0.00
Janurary	333,157.45	344,224.34	0.00	0.00
February	333,157.45	317,158.74	0.00	0.00
March	333,157.45	317,158.74	0.00	0.00
April	333,157.45	317,158.74	0.00	0.00
May	333,157.45	317,158.74	129,670.01	129,670.01
June	333,157.48	317,158.74	0.00	0.00
Total	3,997,889.43	3,997,889.43	630,038.62	630,038.62