

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 52

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)	871	493	1,364	686	2,050
10 ATTENDING PUPILS (OCTOBER 2009)	893	513	1,406	644	2,050
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	882.0	503.0	1,385.0 (68%)	665.0 (32%)	2,050.0

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	51.9 (17:1)	31.4 (16:1)	44.3 (15:1)	=	127.6 /	146.2 =		.87 X	6882,120 =		4071,462	1915,982
B. GUIDANCE	2.5 (350:1)	1.4 (350:1)	2.7 (250:1)	=	6.6 /	9.0 =		.73 X	463,582 =		230,122	108,293
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5 /	3.0 =		.83 X	174,000 =		98,206	46,214
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5 /	3.0 =		.83 X	141,965 =		80,125	37,706
E. EDUCATION TECHS	8.8 (100:1)	5.0 (100:1)	2.7 (250:1)	=	16.5 /	22.8 =		.72 X	414,954 =		203,162	95,605
F. LIBRARY TECHS	1.8 (500:1)	1.0 (500:1)	1.3 (500:1)	=	4.1 /	4.2 =		.98 X	89,388 =		59,568	28,032
G. CLERICAL	4.4 (200:1)	2.5 (200:1)	3.3 (200:1)	=	10.2 /	11.0 =		.93 X	339,400 =		214,637	101,005
H. SCHOOL ADMIN.	2.9 (305:1)	1.6 (305:1)	2.1 (315:1)	=	6.6 /	9.7 =		.68 X	722,962 =		334,298	157,316

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	49,860	23,940
B. Supplies and Equipment	337	466	466,745	309,890
C. Professional Development	57	57	78,945	37,905
D. Instructional Leadership Support	24	24	33,240	15,960
E. Co- and Extra-Curricular Student	33	111	45,705	73,815
F. System Administration/Support	215	215	297,775	142,975
G. Operations & Maintenance	986	1,172	1365,610	779,380

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	851,184	400,557
B. Education & Library Technicians	36.00%	94,583	44,509
C. Clerical	29.00%	62,245	29,291
D. School Administrators	14.00%	46,802	22,024

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-127,925	-60,209
16 Adjustment for Title I Revenues	-153,305	-72,143

17 TOTALS	8403,042	4238,045
18 E.P.S. RATES	6,067	6,373

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	1,446.0	692.0	2,138.0		
	OCTOBER 2007	1,400.0	692.0	2,092.0		
	APRIL 2008	1,401.0	680.0	2,081.0		
	OCTOBER 2008	1,360.0	697.0	2,057.0		
	APRIL 2009	1,368.0	689.0	2,057.0		
	OCTOBER 2009	1,410.0	647.0	2,057.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,389.0 +	8.50	X	6,067.00	= 8,478,632.50
	9-12 PUPILS	668.0 +	14.83	X	6,373.00	= 4,351,675.59
	ADULT EDUC. COURSES AT .1	22.1		X	6,373.00	= 140,843.30
	K-8 EQUIV. INSTR. PUPILS	0.625		X	6,067.00	= 3,791.88
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,373.00	= 1,593.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3894	540.9	X .15	X	6,067.00	= 492,246.05
	9-12 DISADVANTAGED @ .3894	260.1	X .15	X	6,373.00	= 248,642.60
	K-8 LIMITED ENGLISH PROF.	26.0	X .500	X	6,067.00	= 78,871.00
	9-12 LIMITED ENGLISH PROF.	14.0	X .500	X	6,373.00	= 44,611.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,389.0		X	42.00	= 58,338.00
	9-12 STUDENT ASSESSMENT	668.0		X	42.00	= 28,056.00
	K-8 TECHNOLOGY RESOURCES	1,389.0		X	95.00	= 131,955.00
	9-12 TECHNOLOGY RESOURCES	668.0		X	288.00	= 192,384.00
	K-2 PUPILS	436.0	X .10	X	6,067.00	= 264,521.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 112,873.44
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,629,034.81
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					14,190,163.76
30	ADJUSTED TOTAL OPERATING ALLOCATION					14,190,163.76

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	143,431.54	X	102.50%	=	147,017.33
32	SPECIAL EDUCATION - EPS ALLOCATION					2,347,773.52
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					1,276,376.72
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					156,850.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,928,017.57
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,118,181.33

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 52				
	11/01/10	LEAVITT HS ADDIN, IN TURNER	879,700.00	123,782.13	1,003,482.13
	05/01/11	LEAVITT HS ADDIN, IN TURNER	0.00	185,942.17	185,942.17
	11/01/10	NEW ELEM	239,500.00	15,807.00	255,307.00
	05/01/11	NEW ELEM	0.00	7,903.50	7,903.50
42	TOTAL PRINCIPAL & INTEREST		1,119,200.00	333,434.80	1,452,634.80
43	APPROVED LEASES FOR 2009-10 - S.A.D. 52				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 52				45,136.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 52				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,497,770.80
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,615,952.13

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION
GREENE	698.5 34.11% 6,691,001.27	0.00 6,691,001.27
LEEDS	376.0 18.36% 3,601,488.81	0.00 3,601,488.81
TURNER	973.0 47.53% 9,323,462.05	0.00 9,323,462.05
TOTAL	2,047.5	19,615,952.13

	2009 STATE VALUATION	X MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
GREENE	320,950,000	6.900	2,214,555.00	6,691,001.27	2,214,555.00	32.46%	6.90M
LEEDS	173,600,000	6.900	1,197,840.00	3,601,488.81	1,197,840.00	17.56%	6.90M
TURNER	494,250,000	6.900	3,410,325.00	9,323,462.05	3,410,325.00	49.98%	6.90M
TOTAL	988,800,000		6,822,720.00	19,615,952.13	6,822,720.00	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	19,615,952.13	6,822,720.00	12,793,232.13
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,615,952.13	6,822,720.00	12,793,232.13
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			500,332.80
60 ADJUSTED STATE CONTRIBUTION			12,292,899.33
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 34.78% STATE SHARE % = 65.22%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 37.33% STATE SHARE % = 62.67%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	20,054,823.18		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	903,355.37	900,839.02	0.00	0.00
August	903,355.37	900,839.02	0.00	0.00
September	903,355.37	900,839.02	0.00	0.00
October	903,355.37	900,839.02	0.00	0.00
November	903,355.37	900,839.02	1,258,789.13	1,258,789.13
December	903,355.37	900,839.03	0.00	0.00
Janurary	903,355.37	900,839.03	0.00	0.00
February	903,355.37	900,839.03	0.00	0.00
March	903,355.37	900,839.03	0.00	0.00
April	903,355.37	900,839.03	0.00	0.00
May	903,355.37	900,839.03	193,845.67	193,845.67
June	903,355.46	931,035.25	0.00	0.00
Total	10,840,264.53	10,840,264.53	1,452,634.80	1,452,634.80