

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 61

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)	874	442	1,316	587	1,903
10 ATTENDING PUPILS (OCTOBER 2009)	870	439	1,309	615	1,924
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	872.0	440.5	1,312.5 (69%)	601.0 (31%)	1,913.5

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	51.3 (17:1)	27.5 (16:1)	40.1 (15:1)	=	118.9 /	156.3 =	=	.76 X	7761,646 =	=	4070,207	1828,644
B. GUIDANCE	2.5 (350:1)	1.3 (350:1)	2.4 (250:1)	=	6.2 /	7.5 =	=	.83 X	400,043 =	=	229,105	102,931
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5 /	1.6 =	=	1.56 X	86,246 =	=	92,835	41,709
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5 /	1.5 =	=	1.67 X	63,956 =	=	73,697	33,110
E. EDUCATION TECHS	8.7 (100:1)	4.4 (100:1)	2.4 (250:1)	=	15.5 /	20.0 =	=	.78 X	341,047 =	=	183,552	82,465
F. LIBRARY TECHS	1.7 (500:1)	0.9 (500:1)	1.2 (500:1)	=	3.8 /	2.6 =	=	1.46 X	54,463 =	=	54,866	24,650
G. CLERICAL	4.4 (200:1)	2.2 (200:1)	3.0 (200:1)	=	9.6 /	16.8 =	=	.57 X	494,911 =	=	194,648	87,451
H. SCHOOL ADMIN.	2.9 (305:1)	1.4 (305:1)	1.9 (315:1)	=	6.2 /	6.8 =	=	.91 X	514,589 =	=	323,110	145,166

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	47,250	21,636
B. Supplies and Equipment	337	466	442,313	280,066
C. Professional Development	57	57	74,813	34,257
D. Instructional Leadership Support	24	24	31,500	14,424
E. Co- and Extra-Curricular Student	33	111	43,313	66,711
F. System Administration/Support	215	215	282,188	129,215
G. Operations & Maintenance	986	1,172	1294,125	704,372

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	848,510	381,215
B. Education & Library Technicians	36.00%	85,830	38,561
C. Clerical	29.00%	56,448	25,361
D. School Administrators	14.00%	45,235	20,323

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-378,317	-169,993
16 Adjustment for Title I Revenues	-386,444	-173,619

17 TOTALS	7708,782	3718,653
18 E.P.S. RATES	5,873	6,187

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	1,393.0	648.0	2,041.0		
	OCTOBER 2007	1,405.0	637.0	2,042.0		
	APRIL 2008	1,358.0	602.0	1,960.0		
	OCTOBER 2008	1,332.0	590.0	1,922.0		
	APRIL 2009	1,315.0	572.0	1,887.0		
	OCTOBER 2009	1,309.0	603.0	1,912.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,312.0 +	40.00	X	5,873.00	= 7,940,296.00
	9-12 PUPILS	587.5 +	21.16	X	6,187.00	= 3,765,779.42
	ADULT EDUC. COURSES AT .1	52.5		X	6,187.00	= 324,817.50
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,873.00	= 1,468.25
	9-12 EQUIV. INSTR. PUPILS	2.500		X	6,187.00	= 15,467.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5187	680.5	X .15	X	5,873.00	= 599,486.48
	9-12 DISADVANTAGED @ .5187	304.7	X .15	X	6,187.00	= 282,776.84
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,873.00	= 8,222.20
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,187.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,312.0		X	42.00	= 55,104.00
	9-12 STUDENT ASSESSMENT	587.5		X	42.00	= 24,675.00
	K-8 TECHNOLOGY RESOURCES	1,312.0		X	95.00	= 124,640.00
	9-12 TECHNOLOGY RESOURCES	587.5		X	288.00	= 169,200.00
	K-2 PUPILS	443.5	X .10	X	5,873.00	= 260,467.55
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,572,400.74
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,165,228.71
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,165,228.71

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	215,082.00	X	102.50%	=	220,459.05
32	SPECIAL EDUCATION - EPS ALLOCATION					2,590,042.83
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	1,020,038.91	X	102.50%	=	1,045,539.88
35	TRANSPORTATION - EPS ALLOCATION					1,322,821.21
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					125,443.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,304,306.30
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,469,535.01

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 61				
	11/01/10	BRIDGTON ELEM SCH-ADDN/REV	287,094.00	89,924.60	377,018.60
	05/01/11	BRIDGTON ELEM SCH-ADDN/REV	0.00	84,735.94	84,735.94
	11/01/10	NEW ELEM SCH-NAPLES	254,220.00	25,739.79	279,959.79
	05/01/11	NEW ELEM SCH-NAPLES	0.00	17,159.85	17,159.85
42	TOTAL PRINCIPAL & INTEREST		541,314.00	217,560.18	758,874.18
43	APPROVED LEASES FOR 2009-10 - S.A.D. 61				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 61				100,338.24
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 61				0.00
47	TOTAL DEBT SERVICE ALLOCATION				859,212.42
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,328,747.43

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
BRIDGTON	601.0 31.82%	6,150,407.43	0.00	6,150,407.43
CASCO	515.5 27.30%	5,276,748.05	0.00	5,276,748.05
NAPLES	536.0 28.38%	5,485,498.52	0.00	5,485,498.52
SEBAGO	236.0 12.50%	2,416,093.43	0.00	2,416,093.43
TOTAL	1,888.5			19,328,747.43

	2009 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BRIDGTON	1,023,700,000	6.900	7,063,530.00	6,150,407.43	6,150,407.43	33.44%	6.01M
CASCO	629,050,000	6.900	4,340,445.00	5,276,748.05	4,340,445.00	23.60%	6.90M
NAPLES	812,950,000	6.900	5,609,355.00	5,485,498.52	5,485,498.52	29.82%	6.75M
SEBAGO	439,950,000	6.900	3,035,655.00	2,416,093.43	2,416,093.43	13.14%	5.49M
TOTAL	2,905,650,000		20,048,985.00	19,328,747.43	18,392,444.38	100.00%	6.33M

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	0.00	0.00	54,131.64	53,959.22
August	0.00	0.00	54,131.64	53,959.22
September	0.00	0.00	54,131.64	53,959.22
October	0.00	0.00	54,131.64	53,959.22
November	0.00	0.00	54,131.64	53,959.22
December	0.00	0.00	54,131.64	53,959.23
Janurary	0.00	0.00	54,131.64	53,959.23
February	0.00	0.00	54,131.64	53,959.23
March	0.00	0.00	54,131.64	53,959.23
April	0.00	0.00	54,131.64	53,959.23
May	0.00	0.00	54,131.64	53,959.23
June	0.00	0.00	54,131.67	56,028.23
Total	0.00	0.00	649,579.71	649,579.71