

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 20

2010-11

520 - 899

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	258	122	380	158	538
10 ATTENDING PUPILS (OCTOBER 2009)	271	121	392	159	551
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	264.5	121.5	386.0 ( 71%)	158.5 ( 29%)	544.5

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	15.6 (17:1)	7.6 (16:1)	10.6 (15:1)	=	33.8 /	44.1 =	=	.77 X	2025,879 =	=	1107,548	452,379
B. GUIDANCE	0.8 (350:1)	0.3 (350:1)	0.6 (250:1)	=	1.7 /	3.0 =	=	.57 X	126,261 =	=	51,098	20,871
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.7 /	1.0 =	=	.70 X	60,303 =	=	29,971	12,241
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.7 /	1.0 =	=	.70 X	52,703 =	=	26,193	10,699
E. EDUCATION TECHS	2.6 (100:1)	1.2 (100:1)	0.6 (250:1)	=	4.4 /	7.3 =	=	.60 X	109,373 =	=	46,593	19,031
F. LIBRARY TECHS	0.5 (500:1)	0.2 (500:1)	0.3 (500:1)	=	1.0 /	1.6 =	=	.63 X	25,266 =	=	11,302	4,616
G. CLERICAL	1.3 (200:1)	0.6 (200:1)	0.8 (200:1)	=	2.7 /	3.9 =	=	.69 X	116,499 =	=	57,073	23,311
H. SCHOOL ADMIN.	0.9 (305:1)	0.4 (305:1)	0.5 (315:1)	=	1.8 /	2.5 =	=	.72 X	183,452 =	=	93,780	38,305

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	13,896	5,706
B. Supplies and Equipment	337	466	130,082	73,861
C. Professional Development	57	57	22,002	9,035
D. Instructional Leadership Support	24	24	9,264	3,804
E. Co- and Extra-Curricular Student	33	111	12,738	17,594
F. System Administration/Support	215	215	82,990	34,078
G. Operations & Maintenance	986	1,172	380,596	185,762

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	230,814	94,276
B. Education & Library Technicians	36.00%	20,842	8,513
C. Clerical	29.00%	16,551	6,760
D. School Administrators	14.00%	13,129	5,363

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-171,879	-70,207
16 Adjustment for Title I Revenues	-197,329	-80,599

17 TOTALS	1987,253	875,398
18 E.P.S. RATES	5,148	5,523

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 20

2010-11

520 - 899

## =====

## A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	382.0	157.0	539.0		
	OCTOBER 2009	393.0	162.0	555.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	387.5 +	5.16	X	5,148.00	= 2,021,413.68
	9-12 PUPILS	159.5 +	1.00	X	5,523.00	= 886,441.50
	ADULT EDUC. COURSES AT .1	3.2		X	5,523.00	= 17,673.60
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,148.00	= 1,287.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,523.00	= 1,380.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6285	243.5	X .15	X	5,148.00	= 188,030.70
	9-12 DISADVANTAGED @ .6285	100.2	X .15	X	5,523.00	= 83,010.69
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,148.00	= 3,603.60
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,523.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	387.5		X	42.00	= 16,275.00
	9-12 STUDENT ASSESSMENT	159.5		X	42.00	= 6,699.00
	K-8 TECHNOLOGY RESOURCES	387.5		X	95.00	= 36,812.50
	9-12 TECHNOLOGY RESOURCES	159.5		X	288.00	= 45,936.00
	K-2 PUPILS	140.5	X .10	X	5,148.00	= 72,329.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,380,893.42
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,279,466.61
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,279,466.61

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 20

2010-11

520 - 899

=====

B. OTHER SUBSIDIZABLE COSTS

-----

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	53,257.25	X	102.50%	=	54,588.68
32	SPECIAL EDUCATION - EPS ALLOCATION					594,431.63
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					282,461.42
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					79,266.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,010,747.73
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,290,214.34

C. DEBT SERVICE ALLOCATIONS

-----

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 20 FT FAIRFIELD			
	11/01/10 HS ADDN	160,750.00	26,435.03	187,185.03
	05/01/11 HS ADDN	0.00	30,026.38	30,026.38
	SAD 20			
	11/01/10 NEW ELEM SCHOOL	232,750.00	0.00	232,750.00
42	TOTAL PRINCIPAL & INTEREST	393,500.00	56,461.41	449,961.41
43	APPROVED LEASES FOR 2009-10 - S.A.D. 20			0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 20			0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 20			0.00
47	TOTAL DEBT SERVICE ALLOCATION			449,961.41
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			4,740,175.75

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 20

2010-11

520 - 899

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	DEBT ALLOCATION	=	TOWN ALLOCATION			
FORT FAIRFIELD	545.5		4,740,175.75	0.00		4,740,175.75			
TOTAL	545.5					4,740,175.75			
			2009 STATE VALUATION X MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
FORT FAIRFIELD			161,450,000 6.960		1,123,692.00		4,740,175.75	1,123,692.00	100.00% 6.96M
TOTAL			161,450,000		1,123,692.00		4,740,175.75	1,123,692.00	100.00% 6.96M
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				4,740,175.75	1,123,692.00	3,616,483.75		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				4,740,175.75	1,123,692.00	3,616,483.75		
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						6,431.00		
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE						0.00		
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS						82,339.50		
60	ADJUSTED STATE CONTRIBUTION						3,540,575.25		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):				LOCAL SHARE % = 23.71%	STATE SHARE % = 76.29%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):				LOCAL SHARE % = 25.31%	STATE SHARE % = 74.69%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION				4,841,602.56				

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 20

2010-11

520 - 899

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	257,551.15	249,497.38	0.00	0.00
August	257,551.15	264,408.06	0.00	0.00
September	257,551.15	256,952.72	0.00	0.00
October	257,551.15	256,952.72	0.00	0.00
November	257,551.15	256,952.72	419,935.03	419,935.03
December	257,551.15	256,952.72	0.00	0.00
Janurary	257,551.15	256,952.72	0.00	0.00
February	257,551.15	256,952.72	0.00	0.00
March	257,551.15	256,952.72	0.00	0.00
April	257,551.15	256,952.72	0.00	0.00
May	257,551.15	262,847.73	30,026.38	30,026.38
June	257,551.19	258,238.91	0.00	0.00
Total	3,090,613.84	3,090,613.84	449,961.41	449,961.41