

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 24

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)	152	73	225	139	364
10 ATTENDING PUPILS (OCTOBER 2009)	157	73	230	123	353
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	154.5	73.0	227.5 (63%)	131.0 (37%)	358.5

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	9.1 (17:1)	4.6 (16:1)	8.7 (15:1)	=	22.4 /	29.6 =	=	.76 X	1418,574 =	=	679,213	398,903
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.5 (250:1)	=	1.1 /	1.0 =	=	1.10 X	34,863 =	=	24,160	14,189
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	=	.50 X	54,022 =	=	17,017	9,994
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	=	.50 X	52,703 =	=	16,602	9,750
E. EDUCATION TECHS	1.5 (100:1)	0.7 (100:1)	0.5 (250:1)	=	2.7 /	2.0 =	=	1.35 X	35,607 =	=	30,283	17,786
F. LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.3 (500:1)	=	0.7 /	0.0 =	=	.70 X	0 =	=	6,144	3,609
G. CLERICAL	0.8 (200:1)	0.4 (200:1)	0.7 (200:1)	=	1.9 /	3.0 =	=	.63 X	94,579 =	=	37,539	22,046
H. SCHOOL ADMIN.	0.5 (305:1)	0.2 (305:1)	0.4 (315:1)	=	1.1 /	1.2 =	=	.92 X	81,226 =	=	47,079	27,649

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	8,190	4,716
B. Supplies and Equipment	337	466	76,668	61,046
C. Professional Development	57	57	12,968	7,467
D. Instructional Leadership Support	24	24	5,460	3,144
E. Co- and Extra-Curricular Student	33	111	7,508	14,541
F. System Administration/Support	215	215	48,913	28,165
G. Operations & Maintenance	986	1,172	224,315	153,532

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	140,028	82,239
B. Education & Library Technicians	36.00%	13,114	7,702
C. Clerical	29.00%	10,886	6,393
D. School Administrators	14.00%	6,591	3,871

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-10,368	-6,088
16 Adjustment for Title I Revenues	-150,922	-88,637

17 TOTALS	1251,386	782,016
18 E.P.S. RATES	5,501	5,970

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	254.0	158.0	412.0		
	OCTOBER 2007	238.0	155.0	393.0		
	APRIL 2008	239.0	155.0	394.0		
	OCTOBER 2008	223.0	140.0	363.0		
	APRIL 2009	222.0	139.0	361.0		
	OCTOBER 2009	226.0	123.0	349.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	224.0 +	9.66	X	5,501.00	= 1,285,363.66
	9-12 PUPILS	131.0 +	14.00	X	5,970.00	= 865,650.00
	ADULT EDUC. COURSES AT .1	3.1		X	5,970.00	= 18,507.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,501.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,970.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5619	125.9	X .15	X	5,501.00	= 103,886.39
	9-12 DISADVANTAGED @ .5619	73.6	X .15	X	5,970.00	= 65,908.80
	K-8 LIMITED ENGLISH PROF.	55.0	X .500	X	5,501.00	= 151,277.50
	9-12 LIMITED ENGLISH PROF.	36.0	X .500	X	5,970.00	= 107,460.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	224.0		X	42.00	= 9,408.00
	9-12 STUDENT ASSESSMENT	131.0		X	42.00	= 5,502.00
	K-8 TECHNOLOGY RESOURCES	224.0		X	95.00	= 21,280.00
	9-12 TECHNOLOGY RESOURCES	131.0		X	288.00	= 37,728.00
	K-2 PUPILS	88.5	X .10	X	5,501.00	= 48,683.85
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 91,227.10
	OPERATING ALLOCATION					2,811,882.30
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,727,525.83
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,727,525.83

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	132,973.11	X	102.50%	=	136,297.44
32	SPECIAL EDUCATION - EPS ALLOCATION					278,313.78
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	207,370.34	X	102.50%	=	212,554.60
35	TRANSPORTATION - EPS ALLOCATION					200,464.81
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					69,218.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					896,848.63
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,624,374.46

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2009-10 - S.A.D. 24				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 24				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 24				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,624,374.46

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
CYR PLT.	10.5	2.97%	107,643.92		0.00		107,643.92			
HAMLIN	30.5	8.63%	312,783.52		0.00		312,783.52			
VAN BUREN	312.5	88.40%	3,203,947.02		0.00		3,203,947.02			
 TOTAL	 353.5						 3,624,374.46			
			2009 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CYR PLT.			9,350,000	6.960	65,076.00		107,643.92	65,076.00	9.95%	6.96M
HAMLIN			18,050,000	6.960	125,628.00		312,783.52	125,628.00	19.20%	6.96M
VAN BUREN			66,600,000	6.960	463,536.00		3,203,947.02	463,536.00	70.85%	6.96M
 TOTAL			 94,000,000		 654,240.00		 3,624,374.46	 654,240.00	 100.00%	 6.96M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION								13,084.80		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.								50,098.76		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT								717,423.56	109.66%	7.63M

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	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
E. TOTALS AND ADJUSTMENTS			
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,624,374.46	717,423.56	2,906,950.90
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,624,374.46	717,423.56	2,906,950.90
51 PLUS AUDIT ADJUSTMENTS			165,511.28
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			218.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			47,940.00
 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			3,024,740.18
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 19.79%	STATE SHARE % = 80.21%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 16.54%	STATE SHARE % = 83.46%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,708,730.93		

	***** WARRANT ARTICLE *****			
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
CYR PLT.	107,643.92	71,383.64	9.95%	0.00
HAMLIN	312,783.52	137,745.32	19.20%	0.00
VAN BUREN	3,203,947.02	508,294.59	70.85%	0.00
 TOTAL	3,624,374.46	717,423.56	100.00%	0.00

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	252,061.68	251,644.18	0.00	0.00
August	252,061.68	251,644.18	0.00	0.00
September	252,061.68	251,644.18	0.00	0.00
October	252,061.68	251,644.18	0.00	0.00
November	252,061.68	251,644.18	0.00	0.00
December	252,061.68	251,644.18	0.00	0.00
Janurary	252,061.68	251,644.18	0.00	0.00
February	252,061.68	251,644.18	0.00	0.00
March	252,061.68	251,644.18	0.00	0.00
April	252,061.68	251,644.18	0.00	0.00
May	252,061.68	251,843.94	0.00	0.00
June	252,061.70	256,454.44	0.00	0.00
Total	3,024,740.18	3,024,740.18	0.00	0.00