

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 53

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)	498	245	743	0	743
10 ATTENDING PUPILS (OCTOBER 2009)	476	253	729	0	729
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	487.0	249.0	736.0 (100%)	0.0 ( 0%)	736.0

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	28.6 (17:1)	15.6 (16:1)	0.0 (15:1)	=	44.2 /	47.6 =	=	.93 X	2289,392 =	=	2129,135	0
B. GUIDANCE	1.4 (350:1)	0.7 (350:1)	0.0 (250:1)	=	2.1 /	2.8 =	=	.75 X	128,271 =	=	96,203	0
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9 /	1.0 =	=	.90 X	56,534 =	=	50,881	0
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9 /	1.0 =	=	.90 X	52,703 =	=	47,433	0
E. EDUCATION TECHS	4.9 (100:1)	2.5 (100:1)	0.0 (250:1)	=	7.4 /	19.4 =	=	.38 X	328,195 =	=	124,714	0
F. LIBRARY TECHS	1.0 (500:1)	0.5 (500:1)	0.0 (500:1)	=	1.5 /	1.9 =	=	.79 X	33,533 =	=	26,491	0
G. CLERICAL	2.4 (200:1)	1.2 (200:1)	0.0 (200:1)	=	3.6 /	6.3 =	=	.57 X	191,153 =	=	108,957	0
H. SCHOOL ADMIN.	1.6 (305:1)	0.8 (305:1)	0.0 (315:1)	=	2.4 /	4.0 =	=	.60 X	269,216 =	=	161,530	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	26,496	0
B. Supplies and Equipment	337	466	248,032	0
C. Professional Development	57	57	41,952	0
D. Instructional Leadership Support	24	24	17,664	0
E. Co- and Extra-Curricular Student	33	111	24,288	0
F. System Administration/Support	215	215	158,240	0
G. Operations & Maintenance	986	1,172	725,696	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	441,494	0
B. Education & Library Technicians	36.00%	54,434	0
C. Clerical	29.00%	31,598	0
D. School Administrators	14.00%	22,614	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-99,659	0
16 Adjustment for Title I Revenues	-260,447	0

17 TOTALS	4177,745	0
18 E.P.S. RATES	5,676	6,566

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	750.0	389.0	1,139.0		
	OCTOBER 2007	726.0	364.0	1,090.0		
	APRIL 2008	735.0	359.0	1,094.0		
	OCTOBER 2008	746.0	340.0	1,086.0		
	APRIL 2009	746.0	346.0	1,092.0		
	OCTOBER 2009	732.0	320.0	1,052.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	739.0 +	0.16	X	5,676.00	= 4,195,472.16
	9-12 PUPILS	333.0 +	0.00	X	6,566.00	= 2,186,478.00
	ADULT EDUC. COURSES AT .1	3.6		X	6,566.00	= 23,637.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,676.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.125		X	6,566.00	= 7,386.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5232	386.6	X .15	X	5,676.00	= 329,151.24
	9-12 DISADVANTAGED @ .5232	174.2	X .15	X	6,566.00	= 171,569.58
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,676.00	= 3,973.20
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,566.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	739.0		X	42.00	= 31,038.00
	9-12 STUDENT ASSESSMENT	333.0		X	42.00	= 13,986.00
	K-8 TECHNOLOGY RESOURCES	739.0		X	95.00	= 70,205.00
	9-12 TECHNOLOGY RESOURCES	333.0		X	288.00	= 95,904.00
	K-2 PUPILS	248.0	X .10	X	5,676.00	= 140,764.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,269,566.33
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,051,479.34
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,051,479.34

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					918,821.06
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					471,571.17
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,390,392.23
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,441,871.57

C. DEBT SERVICE ALLOCATIONS

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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. 53				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 53				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 53				106,012.96
47	TOTAL DEBT SERVICE ALLOCATION				106,012.96
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,547,884.53

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
BURNHAM	161.5	15.22%	1,300,988.03		0.00		1,300,988.03			
DETROIT	150.5	14.18%	1,212,090.03		0.00		1,212,090.03			
PITTSFIELD	749.0	70.60%	6,034,806.48		0.00		6,034,806.48			
 TOTAL	 1,061.0						 8,547,884.54			
			2009 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BURNHAM			91,850,000	6.900	633,765.00		1,300,988.03	633,765.00	23.81%	6.90M
DETROIT			50,700,000	6.900	349,830.00		1,212,090.03	349,830.00	13.14%	6.90M
PITTSFIELD			243,150,000	6.900	1,677,735.00		6,034,806.48	1,677,735.00	63.05%	6.90M
 TOTAL			 385,700,000		 2,661,330.00		 8,547,884.54	 2,661,330.00	 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	8,547,884.53	2,661,330.00	5,886,554.53
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,547,884.53	2,661,330.00	5,886,554.53
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			2,954.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			195,164.20
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			5,694,344.33
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 31.13%	STATE SHARE % = 68.87%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 33.38%	STATE SHARE % = 66.62%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,765,971.52		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	474,528.69	473,536.19	0.00	0.00
August	474,528.69	473,536.19	0.00	0.00
September	474,528.69	473,536.19	0.00	0.00
October	474,528.69	473,536.19	0.00	0.00
November	474,528.69	473,536.19	0.00	0.00
December	474,528.69	473,536.19	0.00	0.00
Janurary	474,528.69	473,536.19	0.00	0.00
February	474,528.69	473,536.20	0.00	0.00
March	474,528.69	473,536.20	0.00	0.00
April	474,528.69	473,536.20	0.00	0.00
May	474,528.69	476,244.03	0.00	0.00
June	474,528.74	482,738.37	0.00	0.00
Total	5,694,344.33	5,694,344.33	0.00	0.00