

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

TRENTON

2011-12

431 - 891

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	71	41	112	0	112
10	ATTENDING PUPILS (OCTOBER 2010)	73	30	103	0	103
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	72.0	35.5	107.5 (100%)	0.0 (0%)	107.5

	Position	K-5	6-8	9-12		E.P.S. Actual FTE / FTE	Ratio X	EPS Tot Salary =	Elementary Salary	Secondary Salary
A.	TEACHERS	4.2 (17:1)	2.2 (16:1)	0.0 (15:1)	=	6.4 / 13.0	= .49 X	662,152 =	324,454	0
B.	GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.3 / 1.0	= .30 X	54,887 =	16,466	0
C.	LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 / 0.0	= .10 X	0 =	3,191	0
D.	HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 / 0.4	= .25 X	21,418 =	5,355	0
E.	EDUCATION TECHS	0.7 (100:1)	0.4 (100:1)	0.0 (250:1)	=	1.1 / 1.0	= 1.10 X	21,077 =	23,185	0
F.	LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.2 / 0.9	= .22 X	19,394 =	4,267	0
G.	CLERICAL	0.4 (200:1)	0.2 (200:1)	0.0 (200:1)	=	0.6 / 1.0	= .60 X	29,528 =	17,717	0
H.	SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.3 / 1.0	= .30 X	68,772 =	20,632	0

	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		3,978	0
B.	Supplies and Equipment	342	473		36,765	0
C.	Professional Development	58	58		6,235	0
D.	Instructional Leadership Support	24	24		2,580	0
E.	Co- and Extra-Curricular Student	34	113		3,655	0
F.	System Administration/Support	218	218		23,435	0
G.	Operations & Maintenance	1,002	1,191		107,715	0

	Salary Benefits	Percentage		Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%		66,399	0
B.	Education & Library Technicians	36.00%		9,883	0
C.	Clerical	29.00%		5,138	0
D.	School Administrators	14.00%		2,888	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-35,248	0
16	Adjustment for Title I Revenues	-32,508	0

17	TOTALS	616,180	0
18	E.P.S. RATES	5,732	6,618

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

TRENTON

2011-12

431 - 891

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	127.0	82.0	209.0		
	OCTOBER 2008	126.0	70.0	196.0		
	APRIL 2009	127.0	66.0	193.0		
	OCTOBER 2009	117.0	64.0	181.0		
	APRIL 2010	112.0	66.0	178.0		
	OCTOBER 2010	101.0	66.0	167.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	106.5 +	11.83	X	5,732.00	= 678,267.56
	9-12 PUPILS	66.0 +	0.00	X	6,618.00	= 436,788.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,618.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,732.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,618.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5347	56.9	X .15	X	5,732.00	= 48,922.62
	9-12 DISADVANTAGED @ .5347	35.3	X .15	X	6,618.00	= 35,042.31
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,732.00	= 4,012.40
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,618.00	= 4,632.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	106.5		X	43.00	= 4,579.50
	9-12 STUDENT ASSESSMENT	66.0		X	43.00	= 2,838.00
	K-8 TECHNOLOGY RESOURCES	106.5		X	97.00	= 10,330.50
	9-12 TECHNOLOGY RESOURCES	66.0		X	293.00	= 19,338.00
	K-2 PUPILS	32.5	X .10	X	5,732.00	= 18,629.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,263,380.49
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,225,479.07
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,225,479.07

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

TRENTON

2011-12

431 - 891

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					522,063.47
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					169,744.35
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					691,807.82
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,917,286.89

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 2010-11 - TRENTON				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - TRENTON				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - TRENTON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,917,286.89

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

TRENTON

2011-12

431 - 891

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
TRENTON	146.0 100.00%	1,917,286.89	0.00	1,917,286.89		
TOTAL	146.0			1,917,286.89		

	2010 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
TRENTON	290,900,000	7.470	2,173,023.00		1,917,286.89	1,917,286.89	100.00%
TOTAL	290,900,000		2,173,023.00		1,917,286.89	1,917,286.89	100.00%

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,917,286.89	1,917,286.89	0.00
49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS		156,619.04-	156,619.04
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,917,286.89	1,760,667.85	156,619.04
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
60 ADJUSTED STATE CONTRIBUTION			156,619.04
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 91.83%	STATE SHARE % = 8.17%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,955,188.31		

***** WARRANT ARTICLE *****
TOTAL LOCAL

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

ALLOCATION CONTRIBUTION PERCENT MILLS

TRENTON	1,917,286.89	1,760,667.85	100.00%	6.05
TOTAL	1,917,286.89	1,760,667.85	100.00%	6.05

PRELIMINARY

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.