

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 35

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)	1,170	567	1,737	784	2,521
10 ATTENDING PUPILS (OCTOBER 2009)	1,130	562	1,692	775	2,467
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,150.0	564.5	1,714.5 (69%)	779.5 (31%)	2,494.0

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	67.6 (17:1)	35.3 (16:1)	52.0 (15:1)	=	154.9	156.7	=	.99 X	7505,004	=	5126,668	2303,286
B. GUIDANCE	3.3 (350:1)	1.6 (350:1)	3.1 (250:1)	=	8.0	9.8	=	.82 X	426,333	=	241,219	108,374
C. LIBRARIANS	1.4 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.1	1.0	=	3.10 X	59,675	=	127,645	57,348
D. HEALTH	1.4 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.1	5.0	=	.62 X	232,177	=	99,326	44,624
E. EDUCATION TECHS	11.5 (100:1)	5.6 (100:1)	3.1 (250:1)	=	20.2	11.0	=	1.84 X	205,590	=	261,017	117,269
F. LIBRARY TECHS	2.3 (500:1)	1.1 (500:1)	1.6 (500:1)	=	5.0	5.4	=	.93 X	101,942	=	65,416	29,390
G. CLERICAL	5.8 (200:1)	2.8 (200:1)	3.9 (200:1)	=	12.5	14.9	=	.84 X	451,022	=	261,412	117,446
H. SCHOOL ADMIN.	3.8 (305:1)	1.9 (305:1)	2.5 (315:1)	=	8.2	8.0	=	1.03 X	639,197	=	454,277	204,096

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	61,722	28,062
B. Supplies and Equipment	337	466	577,787	363,247
C. Professional Development	57	57	97,727	44,432
D. Instructional Leadership Support	24	24	41,148	18,708
E. Co- and Extra-Curricular Student	33	111	56,579	86,525
F. System Administration/Support	215	215	368,618	167,593
G. Operations & Maintenance	986	1,172	1690,497	913,574

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1063,023	477,590
B. Education & Library Technicians	36.00%	117,516	52,797
C. Clerical	29.00%	75,809	34,059
D. School Administrators	14.00%	63,599	28,573

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	481,118	216,174
16 Adjustment for Title I Revenues	-68,693	-30,862

17 TOTALS	11263,430	5382,305
18 E.P.S. RATES	6,570	6,905

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	1,743.0	833.0	2,576.0		
	OCTOBER 2007	1,731.0	831.0	2,562.0		
	APRIL 2008	1,741.0	817.0	2,558.0		
	OCTOBER 2008	1,745.0	791.0	2,536.0		
	APRIL 2009	1,741.0	786.0	2,527.0		
	OCTOBER 2009	1,696.0	776.0	2,472.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,718.5 +	14.33	X	6,570.00	= 11,384,693.10
	9-12 PUPILS	781.0 +	24.66	X	6,905.00	= 5,563,082.30
	ADULT EDUC. COURSES AT .1	5.6		X	6,905.00	= 38,668.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,570.00	= 1,642.50
	9-12 EQUIV. INSTR. PUPILS	1.250		X	6,905.00	= 8,631.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1763	303.0	X .15	X	6,570.00	= 298,606.50
	9-12 DISADVANTAGED @ .1763	137.7	X .15	X	6,905.00	= 142,622.78
	K-8 LIMITED ENGLISH PROF.	9.0	X .700	X	6,570.00	= 41,391.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,905.00	= 9,667.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,718.5		X	42.00	= 72,177.00
	9-12 STUDENT ASSESSMENT	781.0		X	42.00	= 32,802.00
	K-8 TECHNOLOGY RESOURCES	1,718.5		X	95.00	= 163,257.50
	9-12 TECHNOLOGY RESOURCES	781.0		X	288.00	= 224,928.00
	K-2 PUPILS	607.0	X .10	X	6,570.00	= 398,799.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,380,967.93
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					17,829,538.89
30	ADJUSTED TOTAL OPERATING ALLOCATION					17,829,538.89

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	118,164.96	X	102.50%	=	121,119.08
32	SPECIAL EDUCATION - EPS ALLOCATION					2,436,420.74
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	116,715.59	X	102.50%	=	119,633.48
35	TRANSPORTATION - EPS ALLOCATION					1,105,320.28
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					206,850.60
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,989,344.18
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					21,818,883.07

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 35				
	11/01/10	MARSHWOOD HS	1,139,698.50	199,631.11	1,339,329.61
	05/01/11	MARSHWOOD HS	0.00	212,883.50	212,883.50
42	TOTAL PRINCIPAL & INTEREST		1,139,698.50	412,514.61	1,552,213.11
43	APPROVED LEASES FOR 2009-10 - S.A.D. 35				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 35				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 35				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,552,213.11
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				23,371,096.18

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION				
ELIOT	1,032.5	41.37%	9,668,622.49	0.00	9,668,622.49				
SO. BERWICK	1,463.0	58.63%	13,702,473.69	0.00	13,702,473.69				
TOTAL	2,495.5				23,371,096.18				
		2009 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION				
ELIOT		883,450,000	6.900	6,095,805.00	9,668,622.49	6,095,805.00	54.45%	6.90M	
SO. BERWICK		739,150,000	6.900	5,100,135.00	13,702,473.69	5,100,135.00	45.55%	6.90M	
TOTAL		1,622,600,000		11,195,940.00	23,371,096.18	11,195,940.00	100.00%	6.90M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION			
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			23,371,096.18	11,195,940.00	12,175,156.18			
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			23,371,096.18	11,195,940.00	12,175,156.18			
51	PLUS AUDIT ADJUSTMENTS					0.00			
52	LESS AUDIT ADJUSTMENTS					35,601.61			
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			
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					821,035.60			
60	ADJUSTED STATE CONTRIBUTION					11,318,518.97			
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 47.91%	STATE SHARE % = 52.09%				
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 51.57%	STATE SHARE % = 48.43%				
63	FYI: 100% E.P.S. TOTAL ALLOCATION			23,922,525.22					

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	813,858.82	813,858.82	0.00	0.00
August	813,858.82	813,858.82	0.00	0.00
September	813,858.82	813,858.82	0.00	0.00
October	813,858.82	813,858.82	0.00	0.00
November	813,858.82	813,858.82	1,339,329.61	1,339,329.61
December	813,858.82	813,858.82	0.00	0.00
Janurary	813,858.82	813,858.82	0.00	0.00
February	813,858.82	813,858.82	0.00	0.00
March	813,858.82	813,858.82	0.00	0.00
April	813,858.82	813,858.82	0.00	0.00
May	813,858.82	813,858.83	212,883.50	212,883.50
June	813,858.84	813,858.83	0.00	0.00
Total	9,766,305.86	9,766,305.86	1,552,213.11	1,552,213.11