

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 31 / MSAD 31

2011-12

531 - 843

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	267	131	398	185	583
10 ATTENDING PUPILS (OCTOBER 2010)	270	134	404	180	584
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	268.5	132.5	401.0 ( 69%)	182.5 ( 31%)	583.5

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	15.8 (17:1)	8.3 (16:1)	12.2 (15:1)	=	36.3 /	48.9 =		.74 X	2385,947 =		1218,265	547,336
B. GUIDANCE	0.8 (350:1)	0.4 (350:1)	0.7 (250:1)	=	1.9 /	1.0 =		1.90 X	58,716 =		76,976	34,584
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.7 /	1.0 =		.70 X	58,716 =		28,360	12,741
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.7 /	0.8 =		.88 X	42,837 =		26,011	11,686
E. EDUCATION TECHS	2.7 (100:1)	1.3 (100:1)	0.7 (250:1)	=	4.7 /	9.6 =		.49 X	177,359 =		59,965	26,941
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.4 (500:1)	=	1.2 /	1.0 =		1.20 X	21,706 =		17,972	8,075
G. CLERICAL	1.3 (200:1)	0.7 (200:1)	0.9 (200:1)	=	2.9 /	4.9 =		.59 X	150,894 =		61,429	27,598
H. SCHOOL ADMIN.	0.9 (305:1)	0.4 (305:1)	0.6 (315:1)	=	1.9 /	3.0 =		.63 X	207,098 =		90,026	40,446

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	14,837	6,753
B. Supplies and Equipment	342	473	137,142	86,323
C. Professional Development	58	58	23,258	10,585
D. Instructional Leadership Support	24	24	9,624	4,380
E. Co- and Extra-Curricular Student	34	113	13,634	20,623
F. System Administration/Support	218	218	87,418	39,785
G. Operations & Maintenance	1,002	1,191	401,802	217,358

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	256,426	115,206
B. Education & Library Technicians	36.00%	28,057	12,606
C. Clerical	29.00%	17,814	8,003
D. School Administrators	14.00%	12,604	5,662

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86)	-267,223	-120,069
16 Adjustment for Title I Revenues	-157,021	-70,545

17 TOTALS	2157,374	1046,075
18 E.P.S. RATES	5,380	5,732

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	371.0	192.0	563.0		
	OCTOBER 2008	359.0	199.0	558.0		
	APRIL 2009	357.0	196.0	553.0		
	OCTOBER 2009	371.0	183.0	554.0		
	APRIL 2010	365.0	187.0	552.0		
	OCTOBER 2010	371.0	176.0	547.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	368.0 +	0.00	X	5,380.00	= 1,979,840.00
	9-12 PUPILS	181.5 +	7.33	X	5,732.00	= 1,082,373.56
	ADULT EDUC. COURSES AT .1	0.0		X	5,732.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.875		X	5,380.00	= 4,707.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,732.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6442	237.1	X .15	X	5,380.00	= 191,339.70
	9-12 DISADVANTAGED @ .6442	116.9	X .15	X	5,732.00	= 100,510.62
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,380.00	= 3,766.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,732.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	368.0		X	43.00	= 15,824.00
	9-12 STUDENT ASSESSMENT	181.5		X	43.00	= 7,804.50
	K-8 TECHNOLOGY RESOURCES	368.0		X	97.00	= 35,696.00
	9-12 TECHNOLOGY RESOURCES	181.5		X	293.00	= 53,179.50
	K-2 PUPILS	138.5	X .10	X	5,380.00	= 74,513.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,549,554.38
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,443,067.74
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,443,067.74

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	63,213.62	X	101.60%	=	64,225.04
32	SPECIAL EDUCATION - EPS ALLOCATION					562,322.46
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	284,279.75	X	101.60%	=	288,828.23
35	TRANSPORTATION - EPS ALLOCATION					349,659.06
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					47,332.67
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,312,367.45
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,755,435.19

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 31				
		11/01/11 NEW K-5 SCHOOL	235,719.53	14,968.19	250,687.72
		05/01/12 NEW K-5 SCHOOL	0.00	7,484.09	7,484.09
42	TOTAL PRINCIPAL & INTEREST		235,719.53	22,452.28	258,171.81
43	APPROVED LEASES FOR 2010-11 - RSU 31 / MSAD 31				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 31 / MSAD 31				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 31 / MSAD 31				0.00
47	TOTAL DEBT SERVICE ALLOCATION				258,171.81
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,013,607.00

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
BURLINGTON	41.5	7.68%	385,045.02	0.00	385,045.02	
EDINBURG	20.0	3.70%	185,503.46	0.00	185,503.46	
ENFIELD	241.0	44.59%	2,235,567.36	0.00	2,235,567.36	
HOWLAND	175.0	32.38%	1,623,405.95	0.00	1,623,405.95	
MAXFIELD	11.0	2.04%	102,277.58	0.00	102,277.58	
PASSADUMKEAG	52.0	9.61%	481,807.63	0.00	481,807.63	
TOTAL	540.5				5,013,607.00	

	2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BURLINGTON	34,350,000	7.470	256,594.50		385,045.02	256,594.50	12.45%	7.47M
EDINBURG	7,850,000	7.470	58,639.50		185,503.46	58,639.50	2.85%	7.47M
ENFIELD	151,950,000	7.470	1,135,066.50		2,235,567.36	1,135,066.50	55.09%	7.47M
HOWLAND	54,100,000	7.470	404,127.00		1,623,405.95	404,127.00	19.62%	7.47M
MAXFIELD	7,150,000	7.470	53,410.50		102,277.58	53,410.50	2.59%	7.47M
PASSADUMKEAG	20,400,000	7.470	152,388.00		481,807.63	152,388.00	7.40%	7.47M
TOTAL	275,800,000		2,060,226.00		5,013,607.00	2,060,226.00	100.00%	7.47M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,013,607.00	2,060,226.00	2,953,381.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,013,607.00	2,060,226.00	2,953,381.00
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
59E LESS MAINECARE SEED			476.88
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			2,952,904.12
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 41.09%		STATE SHARE % = 58.91%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 41.10%		STATE SHARE % = 58.90%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,120,093.64		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	224,561.02	224,600.76	0.00	0.00
August	224,561.02	224,600.76	0.00	0.00
September	224,561.02	224,600.76	0.00	0.00
October	224,561.02	224,600.76	0.00	0.00
November	224,561.02	224,600.76	250,687.72	250,687.72
December	224,561.02	224,600.77	0.00	0.00
Janurary	224,561.02	224,600.77	0.00	0.00
February	224,561.02	224,600.77	0.00	0.00
March	224,561.02	224,600.77	0.00	0.00
April	224,561.02	224,600.77	0.00	0.00
May	224,561.02	224,600.77	7,484.09	7,484.09
June	224,561.09	224,123.89	0.00	0.00
Total	2,694,732.31	2,694,732.31	258,171.81	258,171.81