

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 31

2008-09

531 - 531

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	271	137	408	219	627
10 ATTENDING PUPILS (OCTOBER 2007)	288	136	424	214	638
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	279.5	136.5	416.0 ( 66%)	216.5 ( 34%)	632.5

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	16.4 (17:1)	8.5 (16:1)	14.4 (15:1)	=	39.3 /	51.8 =		.76 X	2332,448 =		1169,956	602,704
B. GUIDANCE	0.8 (350:1)	0.4 (350:1)	0.9 (250:1)	=	2.1 /	3.0 =		.70 X	132,810 =		61,358	31,609
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8 /	1.0 =		.80 X	51,218 =		27,043	13,931
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8 /	1.0 =		.80 X	49,969 =		26,384	13,591
E. EDUCATION TECHS	2.8 (100:1)	1.4 (100:1)	0.9 (250:1)	=	5.1 /	8.7 =		.59 X	145,713 =		56,741	29,230
F. LIBRARY TECHS	0.6 (500:1)	0.3 (500:1)	0.4 (500:1)	=	1.3 /	1.0 =	1.30 X		20,107 =		17,252	8,887
G. CLERICAL	1.4 (200:1)	0.7 (200:1)	1.1 (200:1)	=	3.2 /	5.8 =		.55 X	162,997 =		59,168	30,480
H. SCHOOL ADMIN.	0.9 (305:1)	0.4 (305:1)	0.7 (315:1)	=	2.0 /	3.0 =		.67 X	196,905 =		87,071	44,855

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	14,144	7,361
B. Supplies and Equipment	320	442	133,120	95,693
C. Professional Development	54	54	22,464	11,691
D. Instructional Leadership Support	22	22	9,152	4,763
E. Co- and Extra-Curricular Student	31	105	12,896	22,733
F. System Administration/Support	204	204	84,864	44,166
G. Operations & Maintenance	935	1,111	388,960	240,532

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	244,101	125,749
B. Education & Library Technicians	36.00%	26,637	13,722
C. Clerical	29.00%	17,159	8,839
D. School Administrators	14.00%	12,190	6,280

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86)	-254,688	-131,213
16 Adjustment for Title I Revenues	-147,724	-76,100

17 TOTALS	2068,247	1149,502
18 E.P.S. RATES	4,972	5,309

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	415.0	207.0	622.0		
	OCTOBER 2005	402.0	193.0	595.0		
	APRIL 2006	410.0	193.0	603.0		
	OCTOBER 2006	387.0	219.0	606.0		
	APRIL 2007	378.0	202.0	580.0		
	OCTOBER 2007	385.0	200.0	585.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	381.5 +	14.66	X	4,972.00	= 1,969,707.52
	9-12 PUPILS	201.0 +	1.33	X	5,309.00	= 1,074,169.97
	ADULT EDUC. COURSES AT .1	0.0		X	5,309.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.625		X	4,972.00	= 3,107.50
	9-12 EQUIV. INSTR. PUPILS	0.500		X	5,309.00	= 2,654.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4961	189.3	X .15	X	4,972.00	= 141,179.94
	9-12 DISADVANTAGED @ .4961	99.7	X .15	X	5,309.00	= 79,396.10
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,972.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,309.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	381.5		X	40.00	= 15,260.00
	9-12 STUDENT ASSESSMENT	201.0		X	40.00	= 8,040.00
	K-8 TECHNOLOGY RESOURCES	381.5		X	90.00	= 34,335.00
	9-12 TECHNOLOGY RESOURCES	201.0		X	273.00	= 54,873.00
	K-2 PUPILS	119.0	X .10	X	4,972.00	= 59,166.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,441,890.33
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,338,633.62
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,338,633.62

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	58,258.00	X	102.90%	=	59,947.48
32	SPECIAL EDUCATION - EPS ALLOCATION					366,215.66
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	238,214.51	X	102.90%	=	245,122.73
35	TRANSPORTATION - EPS ALLOCATION					295,238.29
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					37,322.93
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,003,847.09
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,342,480.71

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 31				
	11/01/08	NEW K-5 SCHOOL	235,719.53	37,420.47	273,140.00
	05/01/09	NEW K-5 SCHOOL	0.00	29,936.38	29,936.38
42	TOTAL PRINCIPAL & INTEREST		235,719.53	67,356.85	303,076.38
43	APPROVED LEASES FOR 2007-08 - S.A.D. 31				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 31				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 31				0.00
47	TOTAL DEBT SERVICE ALLOCATION				303,076.38
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,645,557.09

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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
BURLINGTON	40.0	6.96%	323,330.77		0.00	323,330.77
EDINBURG	18.0	3.13%	145,405.94		0.00	145,405.94
ENFIELD	258.0	44.87%	2,084,461.47		0.00	2,084,461.47
HOWLAND	192.0	33.39%	1,551,151.51		0.00	1,551,151.51
MAXFIELD	9.0	1.57%	72,935.25		0.00	72,935.25
PASSADUMKEAG	58.0	10.08%	468,272.15		0.00	468,272.15
<b>TOTAL</b>	<b>575.0</b>					<b>4,645,557.09</b>

	2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BURLINGTON	26,200,000	6.790	177,898.00		323,330.77	177,898.00	10.51%	6.79M
EDINBURG	7,550,000	6.790	51,264.50		145,405.94	51,264.50	3.03%	6.79M
ENFIELD	143,600,000	6.790	975,044.00		2,084,461.47	975,044.00	57.62%	6.79M
HOWLAND	48,450,000	6.790	328,975.50		1,551,151.51	328,975.50	19.44%	6.79M
MAXFIELD	5,650,000	6.790	38,363.50		72,935.25	38,363.50	2.27%	6.79M
PASSADUMKEAG	17,750,000	6.790	120,522.50		468,272.15	120,522.50	7.13%	6.79M
<b>TOTAL</b>	<b>249,200,000</b>		<b>1,692,068.00</b>		<b>4,645,557.09</b>	<b>1,692,068.00</b>	<b>100.00%</b>	<b>6.79M</b>

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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	4,645,557.09	1,692,068.00	2,953,489.09
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,645,557.09	1,692,068.00	2,953,489.09
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 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			2,953,489.09
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 36.42%		STATE SHARE % = 63.58%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 36.42%		STATE SHARE % = 63.58%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,748,813.80		

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	220,867.72	227,731.10	0.00	0.00
August	220,867.72	227,731.10	0.00	0.00
September	220,867.72	227,731.10	0.00	0.00
October	220,867.72	227,731.10	0.00	0.00
November	220,867.72	227,731.10	273,140.00	273,140.00
December	220,867.72	224,509.31	0.00	0.00
Janurary	220,867.72	224,509.31	0.00	0.00
February	220,867.72	212,547.71	0.00	0.00
March	220,867.72	212,547.72	0.00	0.00
April	220,867.72	212,547.72	0.00	0.00
May	220,867.72	212,547.72	29,936.38	29,936.38
June	220,867.79	212,547.72	0.00	0.00
Total	2,650,412.71	2,650,412.71	303,076.38	303,076.38