

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 31

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)	269	116	385	204	589
10	ATTENDING PUPILS (OCTOBER 2009)	271	133	404	187	591
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	270.0	124.5	394.5 (67%)	195.5 (33%)	590.0

	Position	K-5	6-8	9-12	=	E.P.S.	Actual	=	Ratio X	EPS Tot	=	Elementary	Secondary
						FTE	FTE			Salary		Salary	Salary
A.	TEACHERS	15.9 (17:1)	7.8 (16:1)	13.0 (15:1)	=	36.7 /	51.0 =		.72 X	2466,784 =		1189,976	586,108
B.	GUIDANCE	0.8 (350:1)	0.4 (350:1)	0.8 (250:1)	=	2.0 /	3.0 =		.67 X	155,155 =		69,649	34,305
C.	LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.7 /	1.0 =		.70 X	57,791 =		27,104	13,350
D.	HEALTH	0.3 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.7 /	0.8 =		.88 X	42,162 =		24,859	12,244
E.	EDUCATION TECHS	2.7 (100:1)	1.2 (100:1)	0.8 (250:1)	=	4.7 /	9.8 =		.48 X	177,445 =		57,067	28,107
F.	LIBRARY TECHS	0.5 (500:1)	0.2 (500:1)	0.4 (500:1)	=	1.1 /	1.0 =		1.10 X	21,364 =		15,745	7,755
G.	CLERICAL	1.4 (200:1)	0.6 (200:1)	1.0 (200:1)	=	3.0 /	5.9 =		.51 X	177,581 =		60,679	29,887
H.	SCHOOL ADMIN.	0.9 (305:1)	0.4 (305:1)	0.6 (315:1)	=	1.9 /	3.0 =		.63 X	203,835 =		86,039	42,377

	Other Support Costs (Per Pupil)	K-8	9-12			Elementary	Secondary
A.	Substitute Teachers -1/2 Day	36	36			14,202	7,038
B.	Supplies and Equipment	337	466			132,947	91,103
C.	Professional Development	57	57			22,487	11,144
D.	Instructional Leadership Support	24	24			9,468	4,692
E.	Co- and Extra-Curricular Student	33	111			13,019	21,701
F.	System Administration/Support	215	215			84,818	42,033
G.	Operations & Maintenance	986	1,172			388,977	229,126

	Salary Benefits	Percentage		Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%		249,202	122,741
B.	Education & Library Technicians	36.00%		26,212	12,910
C.	Clerical	29.00%		17,597	8,667
D.	School Administrators	14.00%		12,045	5,933

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86)			-259,052	-127,599
16	Adjustment for Title I Revenues			-136,664	-67,312

17	TOTALS			2106,375	1116,309
18	E.P.S. RATES			5,339	5,710

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	378.0	202.0	580.0		
	OCTOBER 2007	385.0	200.0	585.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	364.0 +	6.16	X	5,339.00	= 1,976,284.24
	9-12 PUPILS	189.5 +	5.83	X	5,710.00	= 1,115,334.30
	ADULT EDUC. COURSES AT .1	0.0		X	5,710.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.375		X	5,339.00	= 2,002.13
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,710.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6173	224.7	X .15	X	5,339.00	= 179,951.00
	9-12 DISADVANTAGED @ .6173	117.0	X .15	X	5,710.00	= 100,210.50
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,339.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,710.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	364.0		X	42.00	= 15,288.00
	9-12 STUDENT ASSESSMENT	189.5		X	42.00	= 7,959.00
	K-8 TECHNOLOGY RESOURCES	364.0		X	95.00	= 34,580.00
	9-12 TECHNOLOGY RESOURCES	189.5		X	288.00	= 54,576.00
	K-2 PUPILS	125.0	X .10	X	5,339.00	= 66,737.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,552,922.67
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,446,334.98
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,446,334.98

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	61,263.43	X	102.50%	=	62,795.02
32	SPECIAL EDUCATION - EPS ALLOCATION					533,583.13
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	268,280.38	X	102.50%	=	274,987.39
35	TRANSPORTATION - EPS ALLOCATION					333,754.36
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					68,459.67
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,273,579.57
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,719,914.55

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 31				
		11/01/10 NEW K-5 SCHOOL	235,719.53	22,452.28	258,171.81
		05/01/11 NEW K-5 SCHOOL	0.00	14,968.19	14,968.19
42	TOTAL PRINCIPAL & INTEREST		235,719.53	37,420.47	273,140.00
43	APPROVED LEASES FOR 2009-10 - S.A.D. 31				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 31				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 31				0.00
47	TOTAL DEBT SERVICE ALLOCATION				273,140.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,993,054.55

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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
		6.55%		=
BURLINGTON	36.0		327,045.07	0.00
EDINBURG	23.0	4.19%	209,208.99	0.00
ENFIELD	251.5	45.77%	2,285,321.07	0.00
HOWLAND	175.5	31.94%	1,594,781.62	0.00
MAXFIELD	10.0	1.82%	90,873.59	0.00
PASSADUMKEAG	53.5	9.73%	485,824.21	0.00
TOTAL	549.5		4,993,054.55	

	2009 STATE VALUATION	X MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BURLINGTON	30,150,000	6.960		209,844.00		327,045.07	209,844.00	11.22%	6.96M
EDINBURG	8,300,000	6.960		57,768.00		209,208.99	57,768.00	3.09%	6.96M
ENFIELD	150,250,000	6.960		1,045,740.00		2,285,321.07	1,045,740.00	55.91%	6.96M
HOWLAND	52,750,000	6.960		367,140.00		1,594,781.62	367,140.00	19.63%	6.96M
MAXFIELD	6,750,000	6.960		46,980.00		90,873.59	46,980.00	2.51%	6.96M
PASSADUMKEAG	20,550,000	6.960		143,028.00		485,824.21	143,028.00	7.64%	6.96M
TOTAL	268,750,000			1,870,500.00		4,993,054.55	1,870,500.00	100.00%	6.96M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION							37,410.00		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.							67,684.15		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT							1,975,594.15	105.62%	7.35M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,993,054.55	1,975,594.15	3,017,460.40
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,993,054.55	1,975,594.15	3,017,460.40
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			137,062.50
60 ADJUSTED STATE CONTRIBUTION			2,880,397.90
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 39.57%	STATE SHARE % = 60.43%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 42.31%	STATE SHARE % = 57.69%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,099,642.24		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS

BURLINGTON	327,045.07	221,661.66	11.22%	0.00
EDINBURG	209,208.99	61,045.86	3.09%	0.00
ENFIELD	2,285,321.07	1,104,554.69	55.91%	0.00
HOWLAND	1,594,781.62	387,809.13	19.63%	0.00
MAXFIELD	90,873.59	49,587.41	2.51%	0.00
PASSADUMKEAG	485,824.21	150,935.39	7.64%	0.00
TOTAL	4,993,054.55	1,975,594.15	100.00%	0.00

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	217,271.49	217,271.49	0.00	0.00
August	217,271.49	217,271.49	0.00	0.00
September	217,271.49	217,271.49	0.00	0.00
October	217,271.49	217,271.49	0.00	0.00
November	217,271.49	217,271.49	258,171.81	258,171.81
December	217,271.49	217,271.49	0.00	0.00
Janurary	217,271.49	217,271.49	0.00	0.00
February	217,271.49	217,271.49	0.00	0.00
March	217,271.49	217,271.49	0.00	0.00
April	217,271.49	217,271.49	0.00	0.00
May	217,271.49	217,271.50	14,968.19	14,968.19
June	217,271.51	217,271.50	0.00	0.00
Total	2,607,257.90	2,607,257.90	273,140.00	273,140.00