

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 41

2010-11

541 - 541

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2009)	354	162	516	243	759
10	ATTENDING PUPILS (OCTOBER 2009)	348	149	497	231	728
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	351.0	155.5	506.5 ( 68%)	237.0 ( 32%)	743.5

	Position	K-5	6-8	9-12		E.P.S. FTE	/	Actual FTE		Ratio X	EPS Tot Salary		Elementary Salary	Secondary Salary
A.	TEACHERS	20.6 (17:1)	9.7 (16:1)	15.8 (15:1)	=	46.1	/	54.6	=	.84 X	2632,304	=	1503,572	707,563
B.	GUIDANCE	1.0 (350:1)	0.4 (350:1)	0.9 (250:1)	=	2.3	/	4.0	=	.58 X	195,043	=	76,925	36,200
C.	LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9	/	1.0	=	.90 X	62,188	=	38,059	17,910
D.	HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9	/	1.0	=	.90 X	44,156	=	27,023	12,717
E.	EDUCATION TECHS	3.5 (100:1)	1.6 (100:1)	0.9 (250:1)	=	6.0	/	12.4	=	.48 X	206,083	=	67,266	31,654
F.	LIBRARY TECHS	0.7 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.5	/	2.0	=	.75 X	31,891	=	16,264	7,654
G.	CLERICAL	1.8 (200:1)	0.8 (200:1)	1.2 (200:1)	=	3.8	/	5.4	=	.70 X	164,158	=	78,139	36,772
H.	SCHOOL ADMIN.	1.2 (305:1)	0.5 (305:1)	0.8 (315:1)	=	2.5	/	3.2	=	.78 X	228,911	=	121,415	57,136

	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	36	36		18,234	8,532
B.	Supplies and Equipment	337	466		170,691	110,442
C.	Professional Development	57	57		28,871	13,509
D.	Instructional Leadership Support	24	24		12,156	5,688
E.	Co- and Extra-Curricular Student	33	111		16,715	26,307
F.	System Administration/Support	215	215		108,898	50,955
G.	Operations & Maintenance	986	1,172		499,409	277,764

	Salary Benefits	Percentage		Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%		312,660	147,134
B.	Education & Library Technicians	36.00%		30,071	14,151
C.	Clerical	29.00%		22,660	10,664
D.	School Administrators	14.00%		16,998	7,999

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)		-116,464	-54,804
16	Adjustment for Title I Revenues		-258,303	-121,554

17	TOTALS		2791,258	1404,392
18	E.P.S. RATES		5,511	5,926

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	469.0	243.0	712.0		
	OCTOBER 2007	470.0	238.0	708.0		
	APRIL 2008	460.0	238.0	698.0		
	OCTOBER 2008	467.0	226.0	693.0		
	APRIL 2009	481.0	213.0	694.0		
	OCTOBER 2009	467.0	209.0	676.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	474.0 +	0.00	X	5,511.00	= 2,612,214.00
	9-12 PUPILS	211.0 +	16.83	X	5,926.00	= 1,350,120.58
	ADULT EDUC. COURSES AT .1	13.3		X	5,926.00	= 78,815.80
	K-8 EQUIV. INSTR. PUPILS	0.625		X	5,511.00	= 3,444.38
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,926.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5632	267.0	X .15	X	5,511.00	= 220,715.55
	9-12 DISADVANTAGED @ .5632	118.8	X .15	X	5,926.00	= 105,601.32
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,511.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,926.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	474.0		X	42.00	= 19,908.00
	9-12 STUDENT ASSESSMENT	211.0		X	42.00	= 8,862.00
	K-8 TECHNOLOGY RESOURCES	474.0		X	95.00	= 45,030.00
	9-12 TECHNOLOGY RESOURCES	211.0		X	288.00	= 60,768.00
	K-2 PUPILS	161.5	X .10	X	5,511.00	= 89,002.65
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 39,696.25
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,634,178.53
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,495,153.17
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,495,153.17

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					955,239.39
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	67,275.78	X	102.50%	=	68,957.67
35	TRANSPORTATION - EPS ALLOCATION					307,403.15
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					156,325.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,487,925.21
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,983,078.38

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2009-10 - S.A.D. 41				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 41				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 41				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,983,078.38

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
ATKINSON	50.0	7.30%	436,764.72	0.00	436,764.72
BROWNVILLE	185.0	27.03%	1,617,226.09	0.00	1,617,226.09
LAGRANGE	118.5	17.31%	1,035,670.87	0.00	1,035,670.87
MILO	331.0	48.36%	2,893,416.70	0.00	2,893,416.70
TOTAL	684.5				5,983,078.38

	2009 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION			
ATKINSON	20,750,000	6.960	144,420.00	436,764.72	144,420.00	9.97%	6.96M
BROWNVILLE	56,000,000	6.960	389,760.00	1,617,226.09	389,760.00	26.92%	6.96M
LAGRANGE	33,900,000	6.960	235,944.00	1,035,670.87	235,944.00	16.29%	6.96M
MILO	97,400,000	6.960	677,904.00	2,893,416.70	677,904.00	46.82%	6.96M
TOTAL	208,050,000		1,448,028.00	5,983,078.38	1,448,028.00	100.00%	6.96M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION					28,960.56		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.					84,900.81		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT					1,561,889.37	107.86%	7.51M

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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	5,983,078.38	1,561,889.37	4,421,189.01
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,983,078.38	1,561,889.37	4,421,189.01
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			106,105.50
60 ADJUSTED STATE CONTRIBUTION			4,315,083.51
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 26.11%	STATE SHARE % = 73.89%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 27.88%	STATE SHARE % = 72.12%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,122,103.74		

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
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ATKINSON	436,764.72	155,720.37	9.97%	0.00
BROWNVILLE	1,617,226.09	420,460.62	26.92%	0.00
LAGRANGE	1,035,670.87	254,431.78	16.29%	0.00
MILO	2,893,416.70	731,276.60	46.82%	0.00
TOTAL	5,983,078.38	1,561,889.37	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	359,590.29	359,590.29	0.00	0.00
August	359,590.29	359,590.29	0.00	0.00
September	359,590.29	359,590.29	0.00	0.00
October	359,590.29	359,590.29	0.00	0.00
November	359,590.29	359,590.29	0.00	0.00
December	359,590.29	359,590.29	0.00	0.00
Janurary	359,590.29	359,590.29	0.00	0.00
February	359,590.29	359,590.29	0.00	0.00
March	359,590.29	359,590.29	0.00	0.00
April	359,590.29	359,590.30	0.00	0.00
May	359,590.29	359,590.30	0.00	0.00
June	359,590.32	359,590.30	0.00	0.00
Total	4,315,083.51	4,315,083.51	0.00	0.00