

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 31

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	271	135	406	205	611
10 ATTENDING PUPILS (OCTOBER 2008)	267	120	387	208	595
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	269.0	127.5	396.5 (66%)	206.5 (34%)	603.0

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	15.8 (17:1)	8.0 (16:1)	13.8 (15:1)	=	37.6 /	52.0 =		.72 X	2405,701 =		1143,189	588,916
B. GUIDANCE	0.8 (350:1)	0.4 (350:1)	0.8 (250:1)	=	2.0 /	2.0 =		1.00 X	98,973 =		65,322	33,651
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8 /	1.0 =		.80 X	52,704 =		27,828	14,335
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8 /	1.0 =		.80 X	51,417 =		27,148	13,986
E. EDUCATION TECHS	2.7 (100:1)	1.3 (100:1)	0.8 (250:1)	=	4.8 /	8.7 =		.55 X	152,361 =		55,307	28,492
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.4 (500:1)	=	1.2 /	1.0 =		1.20 X	20,842 =		16,507	8,503
G. CLERICAL	1.3 (200:1)	0.6 (200:1)	1.0 (200:1)	=	2.9 /	5.9 =		.49 X	173,249 =		56,029	28,863
H. SCHOOL ADMIN.	0.9 (305:1)	0.4 (305:1)	0.7 (315:1)	=	2.0 /	3.0 =		.67 X	196,612 =		86,942	44,788

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	13,878	7,228
B. Supplies and Equipment	329	455	130,449	93,958
C. Professional Development	56	56	22,204	11,564
D. Instructional Leadership Support	23	23	9,120	4,750
E. Co- and Extra-Curricular Student	32	108	12,688	22,302
F. System Administration/Support	210	210	83,265	43,365
G. Operations & Maintenance	962	1,143	381,433	236,030

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	240,063	123,669
B. Education & Library Technicians	36.00%	25,853	13,318
C. Clerical	29.00%	16,248	8,370
D. School Administrators	14.00%	12,172	6,270

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86)	-250,108	-128,854
16 Adjustment for Title I Revenues	-156,748	-80,749

17 TOTALS	2018,788	1122,754
18 E.P.S. RATES	5,092	5,437

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	371.0	192.0	563.0		
	OCTOBER 2008	359.0	199.0	558.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	365.0 +	16.66	X	5,092.00	= 1,943,412.72
	9-12 PUPILS	195.5 +	5.33	X	5,437.00	= 1,091,912.71
	ADULT EDUC. COURSES AT .1	0.0		X	5,437.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.375		X	5,092.00	= 1,909.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,437.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5515	201.3	X .15	X	5,092.00	= 153,752.94
	9-12 DISADVANTAGED @ .5515	107.8	X .15	X	5,437.00	= 87,916.29
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,092.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,437.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	365.0		X	41.00	= 14,965.00
	9-12 STUDENT ASSESSMENT	195.5		X	41.00	= 8,015.50
	K-8 TECHNOLOGY RESOURCES	365.0		X	93.00	= 33,945.00
	9-12 TECHNOLOGY RESOURCES	195.5		X	281.00	= 54,935.50
	K-2 PUPILS	116.5	X .10	X	5,092.00	= 59,321.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,450,086.96
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,346,584.35
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,346,584.35

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	59,182.71	X	102.90%	=	60,899.01
32	SPECIAL EDUCATION - EPS ALLOCATION					503,793.88
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	254,764.78	X	102.90%	=	262,152.96
35	TRANSPORTATION - EPS ALLOCATION					319,789.69
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					20,157.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,166,792.54
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,513,376.89

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 31			
	11/01/09 NEW K-5 SCHOOL	235,719.53	29,936.38	265,655.91
	05/01/10 NEW K-5 SCHOOL	0.00	22,452.28	22,452.28
42	TOTAL PRINCIPAL & INTEREST	235,719.53	52,388.66	288,108.19
43	APPROVED LEASES FOR 2008-09 - S.A.D. 31			0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 31			0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 31			0.00
47	TOTAL DEBT SERVICE ALLOCATION			288,108.19
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			4,801,485.08

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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	36.5	6.58%	315,937.72		0.00	315,937.72
EDINBURG	21.0	3.78%	181,496.14		0.00	181,496.14
ENFIELD	253.5	45.68%	2,193,318.38		0.00	2,193,318.38
HOWLAND	182.5	32.88%	1,578,728.29		0.00	1,578,728.29
MAXFIELD	9.5	1.71%	82,105.39		0.00	82,105.39
PASSADUMKEAG	52.0	9.37%	449,899.15		0.00	449,899.15
TOTAL	555.0					4,801,485.07

	2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BURLINGTON	27,950,000	6.690	186,985.50		315,937.72	186,985.50	10.71%	6.69M
EDINBURG	7,700,000	6.690	51,513.00		181,496.14	51,513.00	2.95%	6.69M
ENFIELD	146,500,000	6.690	980,085.00		2,193,318.38	980,085.00	56.15%	6.69M
HOWLAND	52,100,000	6.690	348,549.00		1,578,728.29	348,549.00	19.97%	6.69M
MAXFIELD	6,400,000	6.690	42,816.00		82,105.39	42,816.00	2.45%	6.69M
PASSADUMKEAG	20,250,000	6.690	135,472.50		449,899.15	135,472.50	7.77%	6.69M
TOTAL	260,900,000		1,745,421.00		4,801,485.07	1,745,421.00	100.00%	6.69M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,801,485.08	1,745,421.00	3,056,064.08
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,801,485.08	1,745,421.00	3,056,064.08
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			93,924.00
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			2,962,140.08
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 36.35%		STATE SHARE % = 63.65%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 38.31%		STATE SHARE % = 61.69%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,904,987.69		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	222,835.99	0.00	0.00	0.00
August	222,835.99	459,586.64	0.00	0.00
September	222,835.99	229,793.32	0.00	0.00
October	222,835.99	229,793.32	0.00	0.00
November	222,835.99	229,793.32	265,655.91	265,655.91
December	222,835.99	229,793.32	0.00	0.00
Janurary	222,835.99	229,793.32	0.00	0.00
February	222,835.99	213,095.73	0.00	0.00
March	222,835.99	213,095.73	0.00	0.00
April	222,835.99	213,095.73	0.00	0.00
May	222,835.99	213,095.73	22,452.28	22,452.28
June	222,836.00	213,095.73	0.00	0.00
Total	2,674,031.89	2,674,031.89	288,108.19	288,108.19