

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 33

2010-11

533 - 533

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	137	58	195	92	287
10 ATTENDING PUPILS (OCTOBER 2009)	127	69	196	92	288
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	132.0	63.5	195.5 ( 68%)	92.0 ( 32%)	287.5

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	7.8 (17:1)	4.0 (16:1)	6.1 (15:1)	=	17.9 /	21.7 =	=	.82 X	908,133 =	=	506,375	238,294
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.4 (250:1)	=	1.0 /	1.0 =	=	1.00 X	43,343 =	=	29,473	13,870
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	1.0 =	=	.40 X	43,343 =	=	11,789	5,548
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	1.0 =	=	.40 X	44,156 =	=	12,010	5,652
E. EDUCATION TECHS	1.3 (100:1)	0.6 (100:1)	0.4 (250:1)	=	2.3 /	5.5 =	=	.42 X	103,103 =	=	29,446	13,857
F. LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.6 /	0.4 =	=	1.50 X	5,573 =	=	5,685	2,675
G. CLERICAL	0.7 (200:1)	0.3 (200:1)	0.5 (200:1)	=	1.5 /	2.6 =	=	.58 X	74,579 =	=	29,414	13,842
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.3 (315:1)	=	0.9 /	1.9 =	=	.47 X	134,454 =	=	42,971	20,222

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	7,038	3,312
B. Supplies and Equipment	337	466	65,884	42,872
C. Professional Development	57	57	11,144	5,244
D. Instructional Leadership Support	24	24	4,692	2,208
E. Co- and Extra-Curricular Student	33	111	6,452	10,212
F. System Administration/Support	215	215	42,033	19,780
G. Operations & Maintenance	986	1,172	192,763	107,824

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	106,333	50,039
B. Education & Library Technicians	36.00%	12,647	5,952
C. Clerical	29.00%	8,530	4,014
D. School Administrators	14.00%	6,016	2,831

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-8,077	-3,801
16 Adjustment for Title I Revenues	-40,000	-18,823

17 TOTALS	1082,617	545,623
18 E.P.S. RATES	5,538	5,931

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S.A.D. 33

2010-11

533 - 533

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	237.0	81.0	318.0		
	OCTOBER 2007	209.0	93.0	302.0		
	APRIL 2008	206.0	93.0	299.0		
	OCTOBER 2008	192.0	88.0	280.0		
	APRIL 2009	193.0	89.0	282.0		
	OCTOBER 2009	196.0	86.0	282.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	194.5 +	11.00	X	5,538.00	= 1,138,059.00
	9-12 PUPILS	87.5 +	0.83	X	5,931.00	= 523,885.23
	ADULT EDUC. COURSES AT .1	0.0		X	5,931.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,538.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,931.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4694	91.3	X .15	X	5,538.00	= 75,842.91
	9-12 DISADVANTAGED @ .4694	41.1	X .15	X	5,931.00	= 36,564.62
	K-8 LIMITED ENGLISH PROF.	62.0	X .500	X	5,538.00	= 171,678.00
	9-12 LIMITED ENGLISH PROF.	30.0	X .500	X	5,931.00	= 88,965.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	194.5		X	42.00	= 8,169.00
	9-12 STUDENT ASSESSMENT	87.5		X	42.00	= 3,675.00
	K-8 TECHNOLOGY RESOURCES	194.5		X	95.00	= 18,477.50
	9-12 TECHNOLOGY RESOURCES	87.5		X	288.00	= 25,200.00
	K-2 PUPILS	64.0	X .10	X	5,538.00	= 35,443.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 99,654.27
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,225,613.73
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,158,845.31
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,158,845.31

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S.A.D. 33

2010-11

533 - 533

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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					197,979.14
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	66,510.78	X	102.50%	=	68,173.55
35	TRANSPORTATION - EPS ALLOCATION					175,649.41
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					68,999.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					510,801.10
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,669,646.41

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 33				
	11/01/10	VOC TECH CENTER	166,250.00	11,221.88	177,471.88
	05/01/11	VOC TECH CENTER	0.00	5,610.94	5,610.94
42	TOTAL PRINCIPAL & INTEREST		166,250.00	16,832.82	183,082.82
43	APPROVED LEASES FOR 2009-10 - S.A.D. 33				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 33				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 33				0.00
47	TOTAL DEBT SERVICE ALLOCATION				183,082.82
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,852,729.23

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 33

2010-11

533 - 533

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
FRENCHVILLE	164.0	58.68%	1,673,981.51		0.00		1,673,981.51			
ST. AGATHA	115.5	41.32%	1,178,747.72		0.00		1,178,747.72			
<b>TOTAL</b>	<b>279.5</b>						<b>2,852,729.23</b>			
			2009 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
FRENCHVILLE			49,100,000	6.960	341,736.00		1,673,981.51	341,736.00	44.49%	6.96M
ST. AGATHA			61,250,000	6.960	426,300.00		1,178,747.72	426,300.00	55.51%	6.96M
<b>TOTAL</b>			<b>110,350,000</b>		<b>768,036.00</b>		<b>2,852,729.23</b>	<b>768,036.00</b>	<b>100.00%</b>	<b>6.96M</b>
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION								15,360.72		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.								39,354.68		
<b>TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT</b>								<b>822,751.40</b>	<b>107.12%</b>	<b>7.46M</b>

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,852,729.23	822,751.40	2,029,977.83
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,852,729.23	822,751.40	2,029,977.83
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			600.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			56,278.50
<b>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</b>			<b>1,974,299.33</b>
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 28.84%		STATE SHARE % = 71.16%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 30.79%		STATE SHARE % = 69.21%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,919,497.65		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
FRENCHVILLE	1,673,981.51	366,042.10	44.49%	0.00
ST. AGATHA	1,178,747.72	456,709.30	55.51%	0.00
TOTAL	2,852,729.23	822,751.40	100.00%	0.00

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2010-11

533 - 533

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	149,268.04	149,218.04	0.00	0.00
August	149,268.04	149,218.04	0.00	0.00
September	149,268.04	149,218.04	0.00	0.00
October	149,268.04	149,218.04	0.00	0.00
November	149,268.04	149,218.04	177,471.88	177,471.88
December	149,268.04	149,218.04	0.00	0.00
Janurary	149,268.04	149,218.04	0.00	0.00
February	149,268.04	149,218.04	0.00	0.00
March	149,268.04	149,218.04	0.00	0.00
April	149,268.04	149,218.05	0.00	0.00
May	149,268.04	149,768.03	5,610.94	5,610.94
June	149,268.07	149,268.07	0.00	0.00
Total	1,791,216.51	1,791,216.51	183,082.82	183,082.82