

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 70

2010-11

570 - 570

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	251	117	368	172	540
10 ATTENDING PUPILS (OCTOBER 2009)	241	115	356	166	522
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	246.0	116.0	362.0 (68%)	169.0 (32%)	531.0

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	14.5 (17:1)	7.3 (16:1)	11.3 (15:1)	=	33.1 /	38.0 =	=	.87 X	1908,349 =	=	1128,980	531,284
B. GUIDANCE	0.7 (350:1)	0.3 (350:1)	0.7 (250:1)	=	1.7 /	3.0 =	=	.57 X	137,881 =	=	53,443	25,149
C. LIBRARIANS	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	1.0 =	=	.60 X	57,791 =	=	23,579	11,096
D. HEALTH	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	1.0 =	=	.60 X	50,329 =	=	20,534	9,663
E. EDUCATION TECHS	2.5 (100:1)	1.2 (100:1)	0.7 (250:1)	=	4.4 /	6.8 =	=	.65 X	119,174 =	=	52,675	24,788
F. LIBRARY TECHS	0.5 (500:1)	0.2 (500:1)	0.3 (500:1)	=	1.0 /	1.0 =	=	1.00 X	19,196 =	=	13,053	6,143
G. CLERICAL	1.2 (200:1)	0.6 (200:1)	0.8 (200:1)	=	2.6 /	3.0 =	=	.87 X	95,318 =	=	56,390	26,537
H. SCHOOL ADMIN.	0.8 (305:1)	0.4 (305:1)	0.5 (315:1)	=	1.7 /	2.8 =	=	.61 X	199,527 =	=	82,763	38,948

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	13,032	6,084
B. Supplies and Equipment	337	466	121,994	78,754
C. Professional Development	57	57	20,634	9,633
D. Instructional Leadership Support	24	24	8,688	4,056
E. Co- and Extra-Curricular Student	33	111	11,946	18,759
F. System Administration/Support	215	215	77,830	36,335
G. Operations & Maintenance	986	1,172	356,932	198,068

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	233,042	109,666
B. Education & Library Technicians	36.00%	23,662	11,135
C. Clerical	29.00%	16,353	7,696
D. School Administrators	14.00%	11,587	5,453

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-207,491	-97,637
16 Adjustment for Title I Revenues	-141,531	-66,603

17 TOTALS	1978,094	995,006
18 E.P.S. RATES	5,464	5,888

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S.A.D. 70

2010-11

570 - 570

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	364.0	223.0	587.0		
	OCTOBER 2007	355.0	206.0	561.0		
	APRIL 2008	359.0	202.0	561.0		
	OCTOBER 2008	344.0	176.0	520.0		
	APRIL 2009	353.0	170.0	523.0		
	OCTOBER 2009	341.0	160.0	501.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	347.0 +	5.66	X	5,464.00	= 1,926,934.24
	9-12 PUPILS	165.0 +	24.50	X	5,888.00	= 1,115,776.00
	ADULT EDUC. COURSES AT .1	1.9		X	5,888.00	= 11,187.20
	K-8 EQUIV. INSTR. PUPILS	0.750		X	5,464.00	= 4,098.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,888.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6393	221.8	X .15	X	5,464.00	= 181,787.28
	9-12 DISADVANTAGED @ .6393	105.5	X .15	X	5,888.00	= 93,177.60
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,464.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,888.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	347.0		X	42.00	= 14,574.00
	9-12 STUDENT ASSESSMENT	165.0		X	42.00	= 6,930.00
	K-8 TECHNOLOGY RESOURCES	347.0		X	95.00	= 32,965.00
	9-12 TECHNOLOGY RESOURCES	165.0		X	288.00	= 47,520.00
	K-2 PUPILS	128.0	X .10	X	5,464.00	= 69,939.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,504,888.52
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,399,741.86
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,399,741.86

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S.A.D. 70

2010-11

570 - 570

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	55,210.25	X	102.50%	=	56,590.51
32	SPECIAL EDUCATION - EPS ALLOCATION					958,144.63
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	230,548.63	X	102.50%	=	236,312.35
35	TRANSPORTATION - EPS ALLOCATION					312,368.41
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,563,415.89
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,963,157.75

C. DEBT SERVICE ALLOCATIONS

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. 70				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 70				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 70				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,963,157.75

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 70

2010-11

570 - 570

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION
AMITY	29.5	6.13%	304,241.57	0.00	304,241.57
CARY PLT.	26.5	5.50%	272,973.68	0.00	272,973.68
HAYNESVILLE	14.0	2.91%	144,427.89	0.00	144,427.89
HODGDON	180.5	37.49%	1,860,687.84	0.00	1,860,687.84
LINNEUS	152.5	31.67%	1,571,832.06	0.00	1,571,832.06
LUDLOW	48.5	10.07%	499,789.99	0.00	499,789.99
NEW LIMERICK	30.0	6.23%	309,204.73	0.00	309,204.73
TOTAL	481.5				4,963,157.76

	2009 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION			
AMITY	11,950,000	6.960	83,172.00	304,241.57	83,172.00	6.03%	6.96M
CARY PLT.	10,800,000	6.960	75,168.00	272,973.68	75,168.00	5.45%	6.96M
HAYNESVILLE	8,550,000	6.960	59,508.00	144,427.89	59,508.00	4.31%	6.96M
HODGDON	50,350,000	6.960	350,436.00	1,860,687.84	350,436.00	25.39%	6.96M
LINNEUS	53,600,000	6.960	373,056.00	1,571,832.06	373,056.00	27.03%	6.96M
LUDLOW	18,600,000	6.960	129,456.00	499,789.99	129,456.00	9.38%	6.96M
NEW LIMERICK	76,950,000	6.960	535,572.00	309,204.73	309,204.73	22.41%	4.02M
TOTAL	230,800,000		1,606,368.00	4,963,157.76	1,380,000.73	100.00%	5.98M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION					27,600.01		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.					65,220.79		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT					1,472,821.53	106.73%	6.38M

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S.A.D. 70 2010-11 570 - 570

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,963,157.75	1,472,821.53	3,490,336.22
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,963,157.75	1,472,821.53	3,490,336.22
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			78,463.50
60 ADJUSTED STATE CONTRIBUTION			3,411,872.72
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 29.68%		STATE SHARE % = 70.32%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 31.26%		STATE SHARE % = 68.74%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,068,304.41		

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

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

AMITY	304,241.57	88,811.14	6.03%	0.00
CARY PLT.	272,973.68	80,268.77	5.45%	0.00
HAYNESVILLE	144,427.89	63,478.61	4.31%	0.00
HODGDON	1,860,687.84	373,949.39	25.39%	0.00
LINNEUS	1,571,832.06	398,103.66	27.03%	0.00
LUDLOW	499,789.99	138,150.66	9.38%	0.00
NEW LIMERICK	309,204.72	330,059.30	22.41%	0.00
TOTAL	4,963,157.75	1,472,821.53	100.00%	0.00

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2010-11

570 - 570

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	284,322.72	284,322.72	0.00	0.00
August	284,322.72	284,322.72	0.00	0.00
September	284,322.72	284,322.72	0.00	0.00
October	284,322.72	284,322.72	0.00	0.00
November	284,322.72	284,322.73	0.00	0.00
December	284,322.72	284,322.73	0.00	0.00
Janurary	284,322.72	284,322.73	0.00	0.00
February	284,322.72	284,322.73	0.00	0.00
March	284,322.72	284,322.73	0.00	0.00
April	284,322.72	284,322.73	0.00	0.00
May	284,322.72	284,322.73	0.00	0.00
June	284,322.80	284,322.73	0.00	0.00
Total	3,411,872.72	3,411,872.72	0.00	0.00