

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 51

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)	980	551	1,531	688	2,219
10 ATTENDING PUPILS (OCTOBER 2009)	927	541	1,468	707	2,175
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	953.5	546.0	1,499.5 (68%)	697.5 (32%)	2,197.0

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	56.1 (17:1)	34.1 (16:1)	46.5 (15:1)	=	136.7 /	155.7 =	=	.88 X	8006,864 =	=	4791,307	2254,733
B. GUIDANCE	2.7 (350:1)	1.6 (350:1)	2.8 (250:1)	=	7.1 /	10.8 =	=	.66 X	521,813 =	=	234,190	110,207
C. LIBRARIANS	1.2 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.8 /	2.0 =	=	1.40 X	115,582 =	=	110,034	51,781
D. HEALTH	1.2 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.8 /	3.8 =	=	.74 X	186,834 =	=	94,015	44,242
E. EDUCATION TECHS	9.5 (100:1)	5.5 (100:1)	2.8 (250:1)	=	17.8 /	27.2 =	=	.65 X	538,619 =	=	238,069	112,033
F. LIBRARY TECHS	1.9 (500:1)	1.1 (500:1)	1.4 (500:1)	=	4.4 /	3.8 =	=	1.16 X	79,635 =	=	62,816	29,561
G. CLERICAL	4.8 (200:1)	2.7 (200:1)	3.5 (200:1)	=	11.0 /	10.1 =	=	1.09 X	312,381 =	=	231,537	108,958
H. SCHOOL ADMIN.	3.1 (305:1)	1.8 (305:1)	2.2 (315:1)	=	7.1 /	7.0 =	=	1.01 X	556,124 =	=	381,946	179,739

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	53,982	25,110
B. Supplies and Equipment	337	466	505,332	325,035
C. Professional Development	57	57	85,472	39,758
D. Instructional Leadership Support	24	24	35,988	16,740
E. Co- and Extra-Curricular Student	33	111	49,484	77,423
F. System Administration/Support	215	215	322,393	149,963
G. Operations & Maintenance	986	1,172	1478,507	817,470

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	993,614	467,583
B. Education & Library Technicians	36.00%	108,319	50,974
C. Clerical	29.00%	67,146	31,598
D. School Administrators	14.00%	53,472	25,163

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	593,635	279,334
16 Adjustment for Title I Revenues	-24,381	-11,473

17 TOTALS	10466,877	5185,932
18 E.P.S. RATES	6,980	7,435

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	1,550.0	711.0	2,261.0		
	OCTOBER 2007	1,537.0	703.0	2,240.0		
	APRIL 2008	1,547.0	696.0	2,243.0		
	OCTOBER 2008	1,517.0	679.0	2,196.0		
	APRIL 2009	1,515.0	679.0	2,194.0		
	OCTOBER 2009	1,460.0	693.0	2,153.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,487.5 +	33.50	X	6,980.00	= 10,616,580.00
	9-12 PUPILS	686.0 +	7.50	X	7,435.00	= 5,156,172.50
	ADULT EDUC. COURSES AT .1	0.0		X	7,435.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.375		X	6,980.00	= 2,617.50
	9-12 EQUIV. INSTR. PUPILS	0.500		X	7,435.00	= 3,717.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0836	124.4	X .15	X	6,980.00	= 130,246.80
	9-12 DISADVANTAGED @ .0836	57.3	X .15	X	7,435.00	= 63,903.83
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	6,980.00	= 4,886.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	7,435.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,487.5		X	42.00	= 62,475.00
	9-12 STUDENT ASSESSMENT	686.0		X	42.00	= 28,812.00
	K-8 TECHNOLOGY RESOURCES	1,487.5		X	95.00	= 141,312.50
	9-12 TECHNOLOGY RESOURCES	686.0		X	288.00	= 197,568.00
	K-2 PUPILS	465.0	X .10	X	6,980.00	= 324,570.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,732,861.63
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					16,230,875.78
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,230,875.78

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	142,613.63	X	102.50%	=	146,178.97
32	SPECIAL EDUCATION - EPS ALLOCATION					3,502,844.01
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	81,317.59	X	102.50%	=	83,350.53
35	TRANSPORTATION - EPS ALLOCATION					1,002,399.87
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					51,427.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,786,200.38
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					21,017,076.16

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 51				
	11/01/10	MABLE I WILSON SCHOOL	277,480.53	21,354.75	298,835.28
	05/01/11	MABLE I WILSON SCHOOL	0.00	17,192.54	17,192.54
	MSAD 51				
	10/15/10	NEW MIDDLE SCH CUMBERLAND	658,813.00	196,231.38	855,044.38
	04/15/11	NEW MIDDLE SCH CUMBERLAND	0.00	186,349.18	186,349.18
42	TOTAL PRINCIPAL & INTEREST		936,293.53	421,127.85	1,357,421.38
43	APPROVED LEASES FOR 2009-10 - S.A.D. 51				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 51				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 51				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,357,421.38
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				22,374,497.54

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
CUMBERLAND	1,553.0	71.47%	15,991,053.39	0.00	15,991,053.39
NO. YARMOUTH	620.0	28.53%	6,383,444.15	0.00	6,383,444.15
TOTAL	2,173.0				22,374,497.54

	2009 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
CUMBERLAND	1,162,000,000	6.900	8,017,800.00	15,991,053.39	8,017,800.00	71.67% 6.90M
NO. YARMOUTH	459,300,000	6.900	3,169,170.00	6,383,444.15	3,169,170.00	28.33% 6.90M
TOTAL	1,621,300,000		11,186,970.00	22,374,497.54	11,186,970.00	100.00% 6.90M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			22,374,497.54	11,186,970.00	11,187,527.54
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			22,374,497.54	11,186,970.00	11,187,527.54
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					820,377.80
60	ADJUSTED STATE CONTRIBUTION					10,367,149.74
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 50.00%	STATE SHARE % = 50.00%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 53.67%	STATE SHARE % = 46.33%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			22,876,483.39		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	750,810.69	750,810.69	0.00	0.00
August	750,810.69	750,810.69	0.00	0.00
September	750,810.69	750,810.69	0.00	0.00
October	750,810.69	750,810.69	855,044.38	855,044.38
November	750,810.69	750,810.70	298,835.28	298,835.28
December	750,810.69	750,810.70	0.00	0.00
Janurary	750,810.69	750,810.70	0.00	0.00
February	750,810.69	750,810.70	0.00	0.00
March	750,810.69	750,810.70	0.00	0.00
April	750,810.69	750,810.70	186,349.18	186,349.18
May	750,810.69	750,810.70	17,192.54	17,192.54
June	750,810.77	750,810.70	0.00	0.00
Total	9,009,728.36	9,009,728.36	1,357,421.38	1,357,421.38