

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 39

2008-09

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	291	141	432	201	633
10 ATTENDING PUPILS (OCTOBER 2007)	288	160	448	185	633
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	289.5	150.5	440.0 ( 70%)	193.0 ( 30%)	633.0

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	17.0 (17:1)	9.4 (16:1)	12.9 (15:1)	=	39.3 /	49.3 =	=	.80 X	2159,259 =	=	1209,185	518,222
B. GUIDANCE	0.8 (350:1)	0.4 (350:1)	0.8 (250:1)	=	2.0 /	2.8 =	=	.71 X	120,363 =	=	59,821	25,637
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.8 /	0.9 =	=	.89 X	50,920 =	=	31,723	13,596
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.8 /	1.0 =	=	.80 X	47,718 =	=	26,722	11,452
E. EDUCATION TECHS	2.9 (100:1)	1.5 (100:1)	0.8 (250:1)	=	5.2 /	4.5 =	=	1.16 X	70,523 =	=	57,265	24,542
F. LIBRARY TECHS	0.6 (500:1)	0.3 (500:1)	0.4 (500:1)	=	1.3 /	1.9 =	=	.68 X	32,993 =	=	15,705	6,730
G. CLERICAL	1.4 (200:1)	0.8 (200:1)	1.0 (200:1)	=	3.2 /	4.0 =	=	.80 X	115,593 =	=	64,732	27,742
H. SCHOOL ADMIN.	0.9 (305:1)	0.5 (305:1)	0.6 (315:1)	=	2.0 /	2.0 =	=	1.00 X	147,314 =	=	103,120	44,194

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	14,960	6,562
B. Supplies and Equipment	320	442	140,800	85,306
C. Professional Development	54	54	23,760	10,422
D. Instructional Leadership Support	22	22	9,680	4,246
E. Co- and Extra-Curricular Student	31	105	13,640	20,265
F. System Administration/Support	204	204	89,760	39,372
G. Operations & Maintenance	935	1,111	411,400	214,423

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	252,216	108,092
B. Education & Library Technicians	36.00%	26,269	11,258
C. Clerical	29.00%	18,772	8,045
D. School Administrators	14.00%	14,437	6,187

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-113,695	-48,735
16 Adjustment for Title I Revenues	-123,557	-52,953

17 TOTALS	2346,713	1084,604
18 E.P.S. RATES	5,333	5,620

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	450.0	198.0	648.0		
	OCTOBER 2005	424.0	206.0	630.0		
	APRIL 2006	423.0	197.0	620.0		
	OCTOBER 2006	425.0	209.0	634.0		
	APRIL 2007	440.0	202.0	642.0		
	OCTOBER 2007	454.0	191.0	645.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	447.0 +	0.00	X	5,333.00	= 2,383,851.00
	9-12 PUPILS	196.5 +	4.00	X	5,620.00	= 1,126,810.00
	ADULT EDUC. COURSES AT .1	1.5		X	5,620.00	= 8,430.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,333.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,620.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5771	258.0	X .15	X	5,333.00	= 206,387.10
	9-12 DISADVANTAGED @ .5771	113.4	X .15	X	5,620.00	= 95,596.20
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,333.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,620.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	447.0		X	40.00	= 17,880.00
	9-12 STUDENT ASSESSMENT	196.5		X	40.00	= 7,860.00
	K-8 TECHNOLOGY RESOURCES	447.0		X	90.00	= 40,230.00
	9-12 TECHNOLOGY RESOURCES	196.5		X	273.00	= 53,644.50
	K-2 PUPILS	156.0	X .10	X	5,333.00	= 83,194.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,023,883.60
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,903,167.09
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,903,167.09

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	20,344.67	X	102.90%	=	20,934.67
32	SPECIAL EDUCATION - EPS ALLOCATION					737,593.33
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	251,937.45	X	102.90%	=	259,243.64
35	TRANSPORTATION - EPS ALLOCATION					277,251.44
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					66,001.19
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,361,024.26
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,264,191.35

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
SAD 39					
		11/01/08 NEW JR SR HS	247,250.00	11,575.56	258,825.56
		05/01/09 NEW JR SR HS	0.00	8,778.26	8,778.26
SAD 39 SUMNER					
		11/01/08 ELEM ADDTN	119,666.66	12,838.59	132,505.25
		05/01/09 ELEM ADDTN	0.00	10,081.31	10,081.31
SAD 39					
		11/01/08 REGION 11 FACILITY	21,240.00	4,180.23	25,420.23
		11/02/08 REGION 11 FACILITY	21,240.00	5,379.26	26,619.26
		11/03/08 REGION 11 FACILITY	17,618.00	4,237.77	21,855.77
		05/01/09 REGION 11 FACILITY	0.00	4,302.48	4,302.48
		05/02/09 REGION 11 FACILITY	0.00	4,949.77	4,949.77
		05/03/09 REGION 11 FACILITY	0.00	4,495.57	4,495.57
42	TOTAL PRINCIPAL & INTEREST		427,014.66	70,818.80	497,833.46
43	APPROVED LEASES FOR 2007-08 - S.A.D. 39				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 39				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 39				0.00
47	TOTAL DEBT SERVICE ALLOCATION				497,833.46
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,762,024.81

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION			
BUCKFIELD	342.5	53.77%	3,098,240.74	0.00	3,098,240.74			
HARTFORD	157.5	24.73%	1,424,948.74	0.00	1,424,948.74			
SUMNER	137.0	21.50%	1,238,835.33	0.00	1,238,835.33			
TOTAL	637.0				5,762,024.81			
		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BUCKFIELD		101,850,000	6.790	691,561.50	3,098,240.74	691,561.50	40.98%	6.79M
HARTFORD		92,300,000	6.790	626,717.00	1,424,948.74	626,717.00	37.14%	6.79M
SUMNER		54,400,000	6.790	369,376.00	1,238,835.33	369,376.00	21.88%	6.79M
TOTAL		248,550,000		1,687,654.50	5,762,024.81	1,687,654.50	100.00%	6.79M

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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	5,762,024.81	1,687,654.50	4,074,370.31
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,762,024.81	1,687,654.50	4,074,370.31
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
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			4,074,370.31
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 29.29%		STATE SHARE % = 70.71%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 29.29%		STATE SHARE % = 70.71%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,882,741.32		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	298,044.73	301,175.15	0.00	0.00
August	298,044.73	301,175.15	0.00	0.00
September	298,044.73	301,175.15	0.00	0.00
October	298,044.73	301,175.15	0.00	0.00
November	298,044.73	301,175.15	465,226.07	465,226.07
December	298,044.73	301,175.15	0.00	0.00
Janurary	298,044.73	301,175.16	0.00	0.00
February	298,044.73	289,244.76	0.00	0.00
March	298,044.73	289,244.76	0.00	0.00
April	298,044.73	289,244.76	0.00	0.00
May	298,044.73	289,244.76	32,607.39	32,607.39
June	298,044.82	311,331.75	0.00	0.00
Total	3,576,536.85	3,576,536.85	497,833.46	497,833.46