

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 1

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)	1,013	440	1,453	628	2,081
10 ATTENDING PUPILS (OCTOBER 2007)	996	444	1,440	631	2,071
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,004.5	442.0	1,446.5 (70%)	629.5 (30%)	2,076.0

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	59.1 (17:1)	27.6 (16:1)	42.0 (15:1)	=	128.7 /	128.6 =	=	1.00 X	6108,597 =	=	4276,018	1832,579
B. GUIDANCE	2.9 (350:1)	1.3 (350:1)	2.5 (250:1)	=	6.7 /	6.9 =	=	.97 X	338,784 =	=	230,034	98,586
C. LIBRARIANS	1.3 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.7 /	2.0 =	=	1.35 X	111,370 =	=	105,245	45,105
D. HEALTH	1.3 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.7 /	2.0 =	=	1.35 X	80,580 =	=	76,148	32,635
E. EDUCATION TECHS	10.0 (100:1)	4.4 (100:1)	2.5 (250:1)	=	16.9 /	32.7 =	=	.52 X	551,502 =	=	200,747	86,034
F. LIBRARY TECHS	2.0 (500:1)	0.9 (500:1)	1.3 (500:1)	=	4.2 /	1.0 =	=	4.20 X	14,971 =	=	44,015	18,863
G. CLERICAL	5.0 (200:1)	2.2 (200:1)	3.1 (200:1)	=	10.3 /	15.9 =	=	.65 X	447,707 =	=	203,707	87,303
H. SCHOOL ADMIN.	3.3 (305:1)	1.4 (305:1)	2.0 (315:1)	=	6.7 /	6.7 =	=	1.00 X	487,668 =	=	341,368	146,300

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	49,181	21,403
B. Supplies and Equipment	320	442	462,880	278,239
C. Professional Development	54	54	78,111	33,993
D. Instructional Leadership Support	22	22	31,823	13,849
E. Co- and Extra-Curricular Student	31	105	44,842	66,098
F. System Administration/Support	204	204	295,086	128,418
G. Operations & Maintenance	935	1,111	1352,478	699,375

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	890,615	381,692
B. Education & Library Technicians	36.00%	88,114	37,763
C. Clerical	29.00%	59,075	25,318
D. School Administrators	14.00%	47,792	20,482

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-661,205	-283,406
16 Adjustment for Title I Revenues	-257,181	-110,220

17 TOTALS	7958,891	3660,407
18 E.P.S. RATES	5,502	5,815

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,463.0	622.0	2,085.0		
	OCTOBER 2005	1,441.0	647.0	2,088.0		
	APRIL 2006	1,442.0	635.0	2,077.0		
	OCTOBER 2006	1,441.0	644.0	2,085.0		
	APRIL 2007	1,450.0	624.0	2,074.0		
	OCTOBER 2007	1,432.0	628.0	2,060.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,441.0 +	3.83	X	5,502.00	= 7,949,454.66
	9-12 PUPILS	626.0 +	7.33	X	5,815.00	= 3,682,813.95
	ADULT EDUC. COURSES AT .1	6.7		X	5,815.00	= 38,960.50
	K-8 EQUIV. INSTR. PUPILS	0.500		X	5,502.00	= 2,751.00
	9-12 EQUIV. INSTR. PUPILS	3.250		X	5,815.00	= 18,898.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4707	678.3	X .15	X	5,502.00	= 559,800.99
	9-12 DISADVANTAGED @ .4707	294.7	X .15	X	5,815.00	= 257,052.08
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	5,502.00	= 11,554.20
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	5,815.00	= 12,211.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,441.0		X	40.00	= 57,640.00
	9-12 STUDENT ASSESSMENT	626.0		X	40.00	= 25,040.00
	K-8 TECHNOLOGY RESOURCES	1,441.0		X	90.00	= 129,690.00
	9-12 TECHNOLOGY RESOURCES	626.0		X	273.00	= 170,898.00
	K-2 PUPILS	552.0	X .10	X	5,502.00	= 303,710.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,220,476.03
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					12,823,861.74
30	ADJUSTED TOTAL OPERATING ALLOCATION					12,823,861.74

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	70,743.00	X	102.90%	=	72,794.55
32	SPECIAL EDUCATION - EPS ALLOCATION					1,928,755.97
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	1,557,123.55	X	102.90%	=	1,602,280.13
35	TRANSPORTATION - EPS ALLOCATION					1,616,407.78
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					196,608.40
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,416,846.83
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,240,708.57

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 2007-08 - S.A.D.	1			0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D.	1			0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D.	1			0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				18,240,708.57

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION = TOWN ALLOCATION
CASTLE HILL	53.0	2.58%	470,610.28	0.00 = 470,610.28
CHAPMAN	83.5	4.06%	740,572.77	0.00 = 740,572.77
MAPLETON	349.5	17.00%	3,100,920.46	0.00 = 3,100,920.46
PRESQUE ISLE	1,495.5	72.74%	13,268,291.41	0.00 = 13,268,291.41
WESTFIELD	74.5	3.62%	660,313.65	0.00 = 660,313.65
TOTAL	2,056.0			18,240,708.57

	2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
CASTLE HILL	15,850,000	6.790	107,621.50	470,610.28	107,621.50	2.74%	6.79M
CHAPMAN	18,250,000	6.790	123,917.50	740,572.77	123,917.50	3.15%	6.79M
MAPLETON	87,700,000	6.790	595,483.00	3,100,920.46	595,483.00	15.14%	6.79M
PRESQUE ISLE	436,300,000	6.790	2,962,477.00	13,268,291.41	2,962,477.00	75.32%	6.79M
WESTFIELD	21,150,000	6.790	143,608.50	660,313.65	143,608.50	3.65%	6.79M
TOTAL	579,250,000		3,933,107.50	18,240,708.57	3,933,107.50	100.00%	6.79M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,240,708.57	3,933,107.50	14,307,601.07
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,240,708.57	3,933,107.50	14,307,601.07
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			23,349.00
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			14,330,950.07
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 21.56%		STATE SHARE % = 78.44%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 21.43%		STATE SHARE % = 78.57%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	18,637,322.86		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,194,245.83	1,203,885.08	0.00	0.00
August	1,194,245.83	1,203,885.09	0.00	0.00
September	1,194,245.83	1,203,885.09	0.00	0.00
October	1,194,245.83	1,203,885.09	0.00	0.00
November	1,194,245.83	1,203,885.09	0.00	0.00
December	1,194,245.83	1,203,885.09	0.00	0.00
Janurary	1,194,245.83	1,217,505.28	0.00	0.00
February	1,194,245.83	1,178,026.85	0.00	0.00
March	1,194,245.83	1,178,026.85	0.00	0.00
April	1,194,245.83	1,178,026.85	0.00	0.00
May	1,194,245.83	1,178,026.85	0.00	0.00
June	1,194,245.94	1,178,026.86	0.00	0.00
Total	14,330,950.07	14,330,950.07	0.00	0.00