

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 0 4 3 3 3

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 6

2008-09

506 - 506

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	1,813	941	2,754	1,207	3,961
10 ATTENDING PUPILS (OCTOBER 2007)	1,816	897	2,713	1,227	3,940
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,814.5	919.0	2,733.5 ( 69%)	1,217.0 ( 31%)	3,950.5

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	106.7 (17:1)	57.4 (16:1)	81.1 (15:1)	=	245.2 /	264.7 =		.93 X	11871,795 =		7618,131	3422,638
B. GUIDANCE	5.2 (350:1)	2.6 (350:1)	4.9 (250:1)	=	12.7 /	19.9 =		.64 X	896,468 =		395,881	177,859
C. LIBRARIANS	2.3 (800:1)	1.1 (800:1)	1.5 (800:1)	=	4.9 /	5.0 =		.98 X	265,621 =		179,613	80,696
D. HEALTH	2.3 (800:1)	1.1 (800:1)	1.5 (800:1)	=	4.9 /	6.0 =		.82 X	281,357 =		159,192	71,521
E. EDUCATION TECHS	18.1 (100:1)	9.2 (100:1)	4.9 (250:1)	=	32.2 /	69.8 =		.46 X	1175,172 =		373,000	167,579
F. LIBRARY TECHS	3.6 (500:1)	1.8 (500:1)	2.4 (500:1)	=	7.8 /	3.0 =		2.60 X	45,205 =		81,098	36,435
G. CLERICAL	9.1 (200:1)	4.6 (200:1)	6.1 (200:1)	=	19.8 /	27.6 =		.72 X	762,770 =		378,944	170,250
H. SCHOOL ADMIN.	5.9 (305:1)	3.0 (305:1)	3.9 (315:1)	=	12.8 /	13.0 =		.98 X	948,066 =		641,082	288,023

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	92,939	41,378
B. Supplies and Equipment	320	442	874,720	537,914
C. Professional Development	54	54	147,609	65,718
D. Instructional Leadership Support	22	22	60,137	26,774
E. Co- and Extra-Curricular Student	31	105	84,739	127,785
F. System Administration/Support	204	204	557,634	248,268
G. Operations & Maintenance	935	1,111	2555,823	1352,087

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1587,035	713,016
B. Education & Library Technicians	36.00%	163,475	73,445
C. Clerical	29.00%	109,894	49,373
D. School Administrators	14.00%	89,751	40,323

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	949,602	426,602
16 Adjustment for Title I Revenues	-251,628	-113,050

17 TOTALS	16848,671	8004,634
18 E.P.S. RATES	6,164	6,577

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 6

2008-09

506 - 506

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	2,761.0	1,250.0	4,011.0		
	OCTOBER 2005	2,760.0	1,280.0	4,040.0		
	APRIL 2006	2,760.0	1,227.0	3,987.0		
	OCTOBER 2006	2,859.0	1,287.0	4,146.0		
	APRIL 2007	2,764.0	1,215.0	3,979.0		
	OCTOBER 2007	2,712.0	1,239.0	3,951.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	2,738.0 +	31.33	X	6,164.00	= 17,070,150.12
	9-12 PUPILS	1,227.0 +	22.66	X	6,577.00	= 8,219,013.82
	ADULT EDUC. COURSES AT .1	6.9		X	6,577.00	= 45,381.30
	K-8 EQUIV. INSTR. PUPILS	0.750		X	6,164.00	= 4,623.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	6,577.00	= 6,577.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3249	889.6	X .15	X	6,164.00	= 822,524.16
	9-12 DISADVANTAGED @ .3249	398.7	X .15	X	6,577.00	= 393,337.49
	K-8 LIMITED ENGLISH PROF.	12.0	X .500	X	6,164.00	= 36,984.00
	9-12 LIMITED ENGLISH PROF.	5.0	X .500	X	6,577.00	= 16,442.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,738.0		X	40.00	= 109,520.00
	9-12 STUDENT ASSESSMENT	1,227.0		X	40.00	= 49,080.00
	K-8 TECHNOLOGY RESOURCES	2,738.0		X	90.00	= 246,420.00
	9-12 TECHNOLOGY RESOURCES	1,227.0		X	273.00	= 334,971.00
	K-2 PUPILS	903.5	X .10	X	6,164.00	= 556,917.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					27,911,941.79
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					27,074,583.53
30	ADJUSTED TOTAL OPERATING ALLOCATION					27,074,583.53

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 6

2008-09

506 - 506

=====

B. OTHER SUBSIDIZABLE COSTS

-----

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	223,531.00	X	102.90%	=	230,013.40
32	SPECIAL EDUCATION - EPS ALLOCATION					3,903,740.89
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	389,056.88	X	102.90%	=	400,339.53
35	TRANSPORTATION - EPS ALLOCATION					1,940,395.68
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					322,305.46
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,796,794.96
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					33,871,378.49

C. DEBT SERVICE ALLOCATIONS

-----

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #06				
	05/01/09	NEW BUXTON ELEMENTARY SCHOOL	0.00	621,560.06	621,560.06
	SAD 6				
	11/01/08	BONNY EAGLE HS ADDITION	175,000.00	4,799.68	179,799.68
	11/01/08	ADDTN TO BONNEY EAGLE MIDDLE SCHO	424,966.00	75,354.58	500,320.58
	05/01/09	ADDTN TO BONNEY EAGLE MIDDLE SCHO	0.00	63,213.69	63,213.69
42	TOTAL PRINCIPAL & INTEREST		599,966.00	764,928.01	1,364,894.01
43	APPROVED LEASES FOR 2007-08 - S.A.D. 6				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 6				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 6				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,364,894.01
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				35,236,272.50

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 6

2008-09

506 - 506

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION
		+	=	TOWN ALLOCATION
BUXTON	1,218.5	30.83%	10,863,342.81	0.00
FRYE ISLAND	0.0	0.00%	0.00	0.00
HOLLIS	618.5	15.65%	5,514,476.65	0.00
LIMINGTON	607.0	15.36%	5,412,291.46	0.00
STANDISH	1,508.0	38.16%	13,446,161.59	0.00
TOTAL	3,952.0			35,236,272.51

	2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BUXTON	665,900,000	6.790		4,521,461.00		10,863,342.81	4,521,461.00	28.43%	6.79M
FRYE ISLAND	141,500,000	6.790		960,785.00		0.00	0.00	0.00%	0.00M
HOLLIS	367,550,000	6.790		2,495,664.50		5,514,476.65	2,495,664.50	15.69%	6.79M
LIMINGTON	254,700,000	6.790		1,729,413.00		5,412,291.46	1,729,413.00	10.87%	6.79M
STANDISH	1,054,450,000	6.790		7,159,715.50		13,446,161.59	7,159,715.50	45.01%	6.79M
TOTAL	2,484,100,000			16,867,039.00		35,236,272.51	15,906,254.00	100.00%	6.40M

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 6

2008-09

506 - 506

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
-----			
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	35,236,272.50	15,906,254.00	19,330,018.50
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	35,236,272.50	15,906,254.00	19,330,018.50
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			84,637.00
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			19,414,655.50
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 45.14%		STATE SHARE % = 54.86%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 44.90%		STATE SHARE % = 55.10%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	36,073,630.76		

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 6

2008-09

506 - 506

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,504,146.79	1,550,998.79	0.00	0.00
August	1,504,146.79	1,550,998.79	0.00	0.00
September	1,504,146.79	1,550,998.79	0.00	0.00
October	1,504,146.79	1,550,998.79	0.00	0.00
November	1,504,146.79	1,550,998.79	680,120.26	680,120.26
December	1,504,146.79	1,550,998.79	0.00	0.00
Janurary	1,504,146.79	1,550,998.79	0.00	0.00
February	1,504,146.79	1,438,553.99	0.00	0.00
March	1,504,146.79	1,438,553.99	0.00	0.00
April	1,504,146.79	1,438,553.99	0.00	0.00
May	1,504,146.79	1,438,553.99	684,773.75	684,773.75
June	1,504,146.80	1,438,554.00	0.00	0.00
Total	18,049,761.49	18,049,761.49	1,364,894.01	1,364,894.01