

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 11

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)	973	526	1,499	720	2,219
10 ATTENDING PUPILS (OCTOBER 2007)	978	500	1,478	747	2,225
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	975.5	513.0	1,488.5 ( 67%)	733.5 ( 33%)	2,222.0

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	57.4 (17:1)	32.1 (16:1)	48.9 (15:1)	=	138.4	/	147.8	=	.94 X	6405,538	=	4034,208	1986,998
B. GUIDANCE	2.8 (350:1)	1.5 (350:1)	2.9 (250:1)	=	7.2	/	6.8	=	1.06 X	354,001	=	251,411	123,830
C. LIBRARIANS	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7	/	2.0	=	1.35 X	117,028	=	105,852	52,136
D. HEALTH	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7	/	3.0	=	.90 X	141,804	=	85,508	42,116
E. EDUCATION TECHS	9.8 (100:1)	5.1 (100:1)	2.9 (250:1)	=	17.8	/	20.9	=	.85 X	356,022	=	202,755	99,864
F. LIBRARY TECHS	2.0 (500:1)	1.0 (500:1)	1.5 (500:1)	=	4.5	/	7.0	=	.64 X	120,644	=	51,732	25,480
G. CLERICAL	4.9 (200:1)	2.6 (200:1)	3.7 (200:1)	=	11.2	/	14.4	=	.78 X	399,833	=	208,953	102,917
H. SCHOOL ADMIN.	3.2 (305:1)	1.7 (305:1)	2.3 (315:1)	=	7.2	/	9.0	=	.80 X	648,331	=	347,506	171,159

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	50,609	24,939
B. Supplies and Equipment	320	442	476,320	324,207
C. Professional Development	54	54	80,379	39,609
D. Instructional Leadership Support	22	22	32,747	16,137
E. Co- and Extra-Curricular Student	31	105	46,144	77,018
F. System Administration/Support	204	204	303,654	149,634
G. Operations & Maintenance	935	1,111	1391,748	814,919

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	850,626	418,965
B. Education & Library Technicians	36.00%	91,615	45,124
C. Clerical	29.00%	60,596	29,846
D. School Administrators	14.00%	48,651	23,962

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-319,501	-157,366
16 Adjustment for Title I Revenues	-252,421	-124,326

17 TOTALS	8149,091	4287,166
18 E.P.S. RATES	5,475	5,845

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,588.0	647.0	2,235.0		
	OCTOBER 2005	1,552.0	703.0	2,255.0		
	APRIL 2006	1,524.0	663.0	2,187.0		
	OCTOBER 2006	1,527.0	696.0	2,223.0		
	APRIL 2007	1,494.0	659.0	2,153.0		
	OCTOBER 2007	1,473.0	696.0	2,169.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,483.5 +	42.83	X	5,475.00	= 8,356,656.75
	9-12 PUPILS	677.5 +	0.00	X	5,845.00	= 3,959,987.50
	ADULT EDUC. COURSES AT .1	13.3		X	5,845.00	= 77,738.50
	K-8 EQUIV. INSTR. PUPILS	1.625		X	5,475.00	= 8,896.88
	9-12 EQUIV. INSTR. PUPILS	1.375		X	5,845.00	= 8,036.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3856	572.0	X .15	X	5,475.00	= 469,755.00
	9-12 DISADVANTAGED @ .3856	261.2	X .15	X	5,845.00	= 229,007.10
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,475.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	5.0	X .700	X	5,845.00	= 20,457.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,483.5		X	40.00	= 59,340.00
	9-12 STUDENT ASSESSMENT	677.5		X	40.00	= 27,100.00
	K-8 TECHNOLOGY RESOURCES	1,483.5		X	90.00	= 133,515.00
	9-12 TECHNOLOGY RESOURCES	677.5		X	273.00	= 184,957.50
	K-2 PUPILS	528.5	X .10	X	5,475.00	= 289,353.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,824,802.36
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,410,058.28
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,410,058.28

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	64,672.76	X	102.90%	=	66,548.27
32	SPECIAL EDUCATION - EPS ALLOCATION					1,582,042.81
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	261,780.15	X	102.90%	=	269,371.77
35	TRANSPORTATION - EPS ALLOCATION					1,021,552.76
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,939,515.61
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					16,349,573.89

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 11				
		11/01/08 ADDN & REN-PRAY ST ELEM SCHOOL	107,000.00	2,405.51	109,405.51
	SAD 11 GARDINER				
		11/01/08 HS ADDTN	192,500.00	47,457.14	239,957.14
		05/01/09 HS ADDTN	0.00	43,807.21	43,807.21
	SAD 11				
		11/01/08 REG MIDDLE SCHOOL ADDN	117,334.00	7,438.58	124,772.58
		05/01/09 REG MIDDLE SCHOOL ADDN	0.00	3,725.35	3,725.35
		11/01/08 NEW ELEM SCHOOL	193,500.00	38,082.56	231,582.56
		05/01/09 NEW ELEM SCHOOL	0.00	39,196.33	39,196.33
		11/01/08 2 NEW ELEM-GARDINER & S GARDINER	175,000.00	23,100.00	198,100.00
		05/01/09 2 NEW ELEM-GARDINER & S GARDINER	0.00	17,325.00	17,325.00
		11/01/08 2 NEW ELEM-GARDINER & SO GARDINER	130,250.00	21,980.87	152,230.87
		05/01/09 2 NEW ELEM-GARDINER & SO GARDINER	0.00	17,584.70	17,584.70
42	TOTAL PRINCIPAL & INTEREST		915,584.00	262,103.25	1,177,687.25
43	APPROVED LEASES FOR 2007-08 - S.A.D. 11				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 11				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 11				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,177,687.25
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				17,527,261.14

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION
		+	=	TOWN ALLOCATION
GARDINER	927.5	42.99%	7,534,969.56	0.00
PITTSTON	413.0	19.14%	3,354,717.78	0.00
RANDOLPH	299.5	13.88%	2,432,783.85	0.00
WEST GARDINER	517.5	23.99%	4,204,789.95	0.00
TOTAL	2,157.5			17,527,261.14

	2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
GARDINER	304,350,000	6.790		2,066,536.50		7,534,969.56	2,066,536.50	40.93%	6.79M
PITTSTON	161,600,000	6.790		1,097,264.00		3,354,717.78	1,097,264.00	21.73%	6.79M
RANDOLPH	78,650,000	6.790		534,033.50		2,432,783.85	534,033.50	10.58%	6.79M
WEST GARDINER	199,050,000	6.790		1,351,549.50		4,204,789.95	1,351,549.50	26.76%	6.79M
TOTAL	743,650,000			5,049,383.50		17,527,261.14	5,049,383.50	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	17,527,261.14	5,049,383.50	12,477,877.64
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,527,261.14	5,049,383.50	12,477,877.64
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			2,092.00
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			12,479,969.64
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 28.81%		STATE SHARE % = 71.19%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 28.80%		STATE SHARE % = 71.20%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	17,942,005.22		

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	941,856.86	956,483.43	0.00	0.00
August	941,856.86	956,483.43	0.00	0.00
September	941,856.86	956,483.43	0.00	0.00
October	941,856.86	956,483.43	0.00	0.00
November	941,856.86	956,483.43	1,056,048.66	1,056,048.66
December	941,856.86	956,483.44	0.00	0.00
Janurary	941,856.86	957,703.73	0.00	0.00
February	941,856.86	920,962.58	0.00	0.00
March	941,856.86	920,962.58	0.00	0.00
April	941,856.86	920,962.58	0.00	0.00
May	941,856.86	920,962.58	121,638.59	121,638.59
June	941,856.93	921,827.75	0.00	0.00
Total	11,302,282.39	11,302,282.39	1,177,687.25	1,177,687.25