

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 20

2008-09

520 - 520

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	270	134	404	166	570
10 ATTENDING PUPILS (OCTOBER 2007)	264	130	394	157	551
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	267.0	132.0	399.0 ( 71%)	161.5 ( 29%)	560.5

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	15.7 (17:1)	8.3 (16:1)	10.8 (15:1)	=	34.8 /	44.5 =		.78 X	1931,516 =		1069,673	436,909
B. GUIDANCE	0.8 (350:1)	0.4 (350:1)	0.6 (250:1)	=	1.8 /	3.0 =		.60 X	109,880 =		46,809	19,119
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.7 /	1.0 =		.70 X	57,174 =		28,416	11,606
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.7 /	1.0 =		.70 X	47,718 =		23,716	9,687
E. EDUCATION TECHS	2.7 (100:1)	1.3 (100:1)	0.6 (250:1)	=	4.6 /	6.0 =		.77 X	83,219 =		45,496	18,583
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.3 (500:1)	=	1.1 /	1.8 =		.61 X	25,773 =		11,163	4,559
G. CLERICAL	1.3 (200:1)	0.7 (200:1)	0.8 (200:1)	=	2.8 /	4.0 =		.70 X	111,156 =		55,244	22,565
H. SCHOOL ADMIN.	0.9 (305:1)	0.4 (305:1)	0.5 (315:1)	=	1.8 /	2.4 =		.75 X	167,880 =		89,396	36,514

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	13,566	5,491
B. Supplies and Equipment	320	442	127,680	71,383
C. Professional Development	54	54	21,546	8,721
D. Instructional Leadership Support	22	22	8,778	3,553
E. Co- and Extra-Curricular Student	31	105	12,369	16,958
F. System Administration/Support	204	204	81,396	32,946
G. Operations & Maintenance	935	1,111	373,065	179,427

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	222,037	90,691
B. Education & Library Technicians	36.00%	20,397	8,331
C. Clerical	29.00%	16,021	6,544
D. School Administrators	14.00%	12,515	5,112

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-165,444	-67,571
16 Adjustment for Title I Revenues	-179,075	-73,143

17 TOTALS	1934,762	847,984
18 E.P.S. RATES	4,849	5,251

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520 - 520

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	429.0	184.0	613.0		
	OCTOBER 2005	395.0	184.0	579.0		
	APRIL 2006	399.0	177.0	576.0		
	OCTOBER 2006	410.0	171.0	581.0		
	APRIL 2007	403.0	166.0	569.0		
	OCTOBER 2007	393.0	157.0	550.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	398.0 +	6.83	X	4,849.00	= 1,963,020.67
	9-12 PUPILS	161.5 +	11.66	X	5,251.00	= 909,263.16
	ADULT EDUC. COURSES AT .1	1.2		X	5,251.00	= 6,301.20
	K-8 EQUIV. INSTR. PUPILS	0.500		X	4,849.00	= 2,424.50
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,251.00	= 1,312.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5852	232.9	X .15	X	4,849.00	= 169,399.82
	9-12 DISADVANTAGED @ .5852	94.5	X .15	X	5,251.00	= 74,432.93
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	4,849.00	= 3,394.30
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,251.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	398.0		X	40.00	= 15,920.00
	9-12 STUDENT ASSESSMENT	161.5		X	40.00	= 6,460.00
	K-8 TECHNOLOGY RESOURCES	398.0		X	90.00	= 35,820.00
	9-12 TECHNOLOGY RESOURCES	161.5		X	273.00	= 44,089.50
	K-2 PUPILS	156.0	X .10	X	4,849.00	= 75,644.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,307,483.23
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,208,258.73
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,208,258.73

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S.A.D. 20

2008-09

520 - 520

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	49,329.47	X	102.90%	=	50,760.02
32	SPECIAL EDUCATION - EPS ALLOCATION					507,231.09
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					252,958.08
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					810,949.19
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,019,207.92

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 20 FT FAIRFIELD			
	11/01/08 HS ADDN	160,750.00	33,076.56	193,826.56
	05/01/09 HS ADDN	0.00	38,111.62	38,111.62
	SAD 20			
	11/01/08 NEW ELEM SCHOOL	232,750.00	19,630.85	252,380.85
	05/01/09 NEW ELEM SCHOOL	0.00	17,165.30	17,165.30
42	TOTAL PRINCIPAL & INTEREST	393,500.00	107,984.33	501,484.33
43	APPROVED LEASES FOR 2007-08 - S.A.D. 20			0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 20			0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 20			0.00
47	TOTAL DEBT SERVICE ALLOCATION			501,484.33
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			4,520,692.25

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S.A.D. 20

2008-09

520 - 520

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
FORT FAIRFIELD	559.0 100.00%	4,520,692.25	0.00	4,520,692.25		
TOTAL	559.0			4,520,692.25		
		2007 STATE VALUATION X MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION		
FORT FAIRFIELD		146,200,000 6.790	992,698.00	4,520,692.25	992,698.00 100.00% 6.79M	
TOTAL		146,200,000	992,698.00	4,520,692.25	992,698.00 100.00% 6.79M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			4,520,692.25	992,698.00	3,527,994.25
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			4,520,692.25	992,698.00	3,527,994.25
51	PLUS AUDIT ADJUSTMENTS					0.00
52	LESS AUDIT ADJUSTMENTS					3,200.98
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					27,498.50
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
60	ADJUSTED STATE CONTRIBUTION					3,552,291.77
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 21.96%	STATE SHARE % = 78.04%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 21.42%	STATE SHARE % = 78.58%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			4,619,916.75		

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S.A.D. 20

2008-09

520 - 520

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	254,233.95	254,866.41	0.00	0.00
August	254,233.95	254,866.41	0.00	0.00
September	254,233.95	254,866.41	0.00	0.00
October	254,233.95	254,866.41	0.00	0.00
November	254,233.95	254,866.41	446,207.41	446,207.41
December	254,233.95	254,866.41	0.00	0.00
Janurary	254,233.95	270,490.27	0.00	0.00
February	254,233.95	250,080.80	0.00	0.00
March	254,233.95	250,259.47	0.00	0.00
April	254,233.95	250,259.48	0.00	0.00
May	254,233.95	250,259.48	55,276.92	55,276.92
June	254,233.99	250,259.48	0.00	0.00
Total	3,050,807.44	3,050,807.44	501,484.33	501,484.33