

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. 21

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)	401	212	613	372	985
10 ATTENDING PUPILS (OCTOBER 2007)	380	240	620	354	974
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	390.5	226.0	616.5 ( 63%)	363.0 ( 37%)	979.5

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	23.0 (17:1)	14.1 (16:1)	24.2 (15:1)	=	61.3	/	70.6	=	.87 X	3011,947	=	1650,848	969,546
B. GUIDANCE	1.1 (350:1)	0.6 (350:1)	1.5 (250:1)	=	3.2	/	4.0	=	.80 X	170,033	=	85,696	50,330
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.3	/	1.0	=	1.30 X	48,538	=	39,752	23,347
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.3	/	2.0	=	.65 X	90,034	=	36,869	21,653
E. EDUCATION TECHS	3.9 (100:1)	2.3 (100:1)	1.5 (250:1)	=	7.7	/	6.0	=	1.28 X	101,125	=	81,547	47,893
F. LIBRARY TECHS	0.8 (500:1)	0.5 (500:1)	0.7 (500:1)	=	2.0	/	4.0	=	.50 X	74,852	=	23,578	13,848
G. CLERICAL	2.0 (200:1)	1.1 (200:1)	1.8 (200:1)	=	4.9	/	5.7	=	.86 X	160,335	=	86,869	51,019
H. SCHOOL ADMIN.	1.3 (305:1)	0.7 (305:1)	1.2 (315:1)	=	3.2	/	3.5	=	.91 X	251,966	=	144,452	84,837

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	20,961	12,342
B. Supplies and Equipment	320	442	197,280	160,446
C. Professional Development	54	54	33,291	19,602
D. Instructional Leadership Support	22	22	13,563	7,986
E. Co- and Extra-Curricular Student	31	105	19,112	38,115
F. System Administration/Support	204	204	125,766	74,052
G. Operations & Maintenance	935	1,111	576,428	403,293

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	344,501	202,326
B. Education & Library Technicians	36.00%	37,845	22,227
C. Clerical	29.00%	25,192	14,796
D. School Administrators	14.00%	20,223	11,877

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-181,883	-106,822
16 Adjustment for Title I Revenues	-137,700	-80,871

17 TOTALS	3244,189	2041,840
18 E.P.S. RATES	5,262	5,625

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	677.0	387.0	1,064.0		
	OCTOBER 2005	647.0	391.0	1,038.0		
	APRIL 2006	647.0	388.0	1,035.0		
	OCTOBER 2006	617.0	394.0	1,011.0		
	APRIL 2007	612.0	381.0	993.0		
	OCTOBER 2007	619.0	358.0	977.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	615.5 +	21.00	X	5,262.00	= 3,349,263.00
	9-12 PUPILS	369.5 +	13.66	X	5,625.00	= 2,155,275.00
	ADULT EDUC. COURSES AT .1	2.8		X	5,625.00	= 15,750.00
	K-8 EQUIV. INSTR. PUPILS	0.750		X	5,262.00	= 3,946.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,625.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4717	290.3	X .15	X	5,262.00	= 229,133.79
	9-12 DISADVANTAGED @ .4717	174.3	X .15	X	5,625.00	= 147,065.63
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,262.00	= 7,366.80
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,625.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	615.5		X	40.00	= 24,620.00
	9-12 STUDENT ASSESSMENT	369.5		X	40.00	= 14,780.00
	K-8 TECHNOLOGY RESOURCES	615.5		X	90.00	= 55,395.00
	9-12 TECHNOLOGY RESOURCES	369.5		X	273.00	= 100,873.50
	K-2 PUPILS	184.0	X .10	X	5,262.00	= 96,820.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,200,290.02
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,014,281.31
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,014,281.31

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	49,685.33	X	102.90%	=	51,126.20
32	SPECIAL EDUCATION - EPS ALLOCATION					879,906.63
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	344,131.94	X	102.90%	=	354,111.77
35	TRANSPORTATION - EPS ALLOCATION					463,088.33
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					83,776.71
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,832,009.64
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,846,290.95

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST	
	SAD 21 DIXFIELD				
	11/01/08 ADDN TO DIRIGO HS	214,800.00		46,499.29	261,299.29
	05/01/09 ADDN TO DIRIGO HS	0.00		50,926.11	50,926.11
	SAD #21				
	11/01/08 NEW ELEMENTARY SCHOOL PERU	674,126.00		305,042.05	979,168.05
	05/01/09 NEW ELEMENTARY SCHOOL PERU	0.00		293,244.86	293,244.86
42	TOTAL PRINCIPAL & INTEREST	888,926.00		695,712.31	1,584,638.31
43	APPROVED LEASES FOR 2007-08 - S.A.D. 21				75,037.56
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 21				18,874.84
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 21				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,678,550.71
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,524,841.66

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION		
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	
CANTON	150.5	15.48%	1,474,445.49		0.00		1,474,445.49	
CARTHAGE	68.5	7.04%	670,548.85		0.00		670,548.85	
DIXFIELD	494.5	50.85%	4,843,381.98		0.00		4,843,381.98	
PERU	259.0	26.63%	2,536,465.33		0.00		2,536,465.33	
 TOTAL	 972.5						 9,524,841.65	
			2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION
CANTON			49,750,000	6.790		337,802.50		1,474,445.49
CARTHAGE			21,300,000	6.790		144,627.00		670,548.85
DIXFIELD			108,250,000	6.790		735,017.50		4,843,381.98
PERU			109,200,000	6.790		741,468.00		2,536,465.33
 TOTAL			 288,500,000			 1,958,915.00		 9,524,841.65
								337,802.50 17.24% 6.79M
								144,627.00 7.38% 6.79M
								735,017.50 37.52% 6.79M
								741,468.00 37.86% 6.79M
								1,958,915.00 100.00% 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	9,524,841.66	1,958,915.00	7,565,926.66
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,524,841.66	1,958,915.00	7,565,926.66
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			7,565,926.66
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 20.57%		STATE SHARE % = 79.43%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 20.57%		STATE SHARE % = 79.43%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,710,850.37		

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	498,440.69	494,627.83	0.00	0.00
August	498,440.69	494,627.83	0.00	0.00
September	498,440.69	494,627.84	0.00	0.00
October	498,440.69	494,627.84	0.00	0.00
November	498,440.69	493,740.53	1,240,467.34	1,240,467.34
December	498,440.69	493,740.53	0.00	0.00
Janurary	498,440.69	493,740.53	0.00	0.00
February	498,440.69	479,892.53	0.00	0.00
March	498,440.69	479,892.53	0.00	0.00
April	498,440.69	479,892.53	0.00	0.00
May	498,440.69	479,892.54	344,170.97	344,170.97
June	498,440.76	601,985.29	0.00	0.00
Total	5,981,288.35	5,981,288.35	1,584,638.31	1,584,638.31