

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 22

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)	908	561	1,469	736	2,205
10 ATTENDING PUPILS (OCTOBER 2007)	895	535	1,430	745	2,175
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	901.5	548.0	1,449.5 (66%)	740.5 (34%)	2,190.0

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	53.0 (17:1)	34.3 (16:1)	49.4 (15:1)	=	136.7 /	161.9 =	=	.84 X	7394,618 =	=	4099,576	2111,903
B. GUIDANCE	2.6 (350:1)	1.6 (350:1)	3.0 (250:1)	=	7.2 /	10.0 =	=	.72 X	452,925 =	=	215,230	110,876
C. LIBRARIANS	1.1 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.7 /	4.0 =	=	.68 X	212,020 =	=	95,155	49,019
D. HEALTH	1.1 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.7 /	3.9 =	=	.69 X	170,030 =	=	77,432	39,889
E. EDUCATION TECHS	9.0 (100:1)	5.5 (100:1)	3.0 (250:1)	=	17.5 /	13.1 =	=	1.34 X	240,968 =	=	213,112	109,785
F. LIBRARY TECHS	1.8 (500:1)	1.1 (500:1)	1.5 (500:1)	=	4.4 /	3.8 =	=	1.16 X	69,379 =	=	53,117	27,363
G. CLERICAL	4.5 (200:1)	2.7 (200:1)	3.7 (200:1)	=	10.9 /	15.8 =	=	.69 X	445,135 =	=	202,714	104,429
H. SCHOOL ADMIN.	3.0 (305:1)	1.8 (305:1)	2.4 (315:1)	=	7.2 /	7.5 =	=	.96 X	551,336 =	=	349,327	179,956

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	49,283	25,177
B. Supplies and Equipment	320	442	463,840	327,301
C. Professional Development	54	54	78,273	39,987
D. Instructional Leadership Support	22	22	31,889	16,291
E. Co- and Extra-Curricular Student	31	105	44,935	77,753
F. System Administration/Support	204	204	295,698	151,062
G. Operations & Maintenance	935	1,111	1355,283	822,696

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	852,605	439,221
B. Education & Library Technicians	36.00%	95,842	49,373
C. Clerical	29.00%	58,787	30,284
D. School Administrators	14.00%	48,906	25,194

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	128,221	66,049
16 Adjustment for Title I Revenues	-84,352	-43,454

17 TOTALS	8724,872	4760,153
18 E.P.S. RATES	6,019	6,428

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,476.0	783.0	2,259.0		
	OCTOBER 2005	1,477.0	776.0	2,253.0		
	APRIL 2006	1,475.0	781.0	2,256.0		
	OCTOBER 2006	1,465.0	757.0	2,222.0		
	APRIL 2007	1,458.0	736.0	2,194.0		
	OCTOBER 2007	1,428.0	746.0	2,174.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,443.0 +	20.16	X	6,019.00	= 8,806,760.04
	9-12 PUPILS	741.0 +	22.16	X	6,428.00	= 4,905,592.48
	ADULT EDUC. COURSES AT .1	0.0		X	6,428.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	1.750		X	6,019.00	= 10,533.25
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,428.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2178	314.3	X .15	X	6,019.00	= 283,765.76
	9-12 DISADVANTAGED @ .2178	161.4	X .15	X	6,428.00	= 155,621.88
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,019.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,428.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,443.0		X	40.00	= 57,720.00
	9-12 STUDENT ASSESSMENT	741.0		X	40.00	= 29,640.00
	K-8 TECHNOLOGY RESOURCES	1,443.0		X	90.00	= 129,870.00
	9-12 TECHNOLOGY RESOURCES	741.0		X	273.00	= 202,293.00
	K-2 PUPILS	435.5	X .10	X	6,019.00	= 262,127.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 84,340.05
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,928,263.91
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					14,480,415.99
30	ADJUSTED TOTAL OPERATING ALLOCATION					14,480,415.99

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	92,462.99	X	102.90%	=	95,144.42
32	SPECIAL EDUCATION - EPS ALLOCATION					2,816,228.01
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	323,970.08	X	102.90%	=	333,365.21
35	TRANSPORTATION - EPS ALLOCATION					757,728.69
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,002,466.33
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,482,882.32

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 22				
		11/01/08 NEW MIDDLE SCHOOL	312,050.00	55,330.79	367,380.79
		05/01/09 NEW MIDDLE SCHOOL	0.00	46,417.44	46,417.44
	SAD 22 WINTERPORT				
		11/01/08 LEROY SMITH SCHOOL ADDN	144,150.00	34,673.40	178,823.40
		05/01/09 LEROY SMITH SCHOOL ADDN	0.00	36,782.74	36,782.74
	SAD 22				
		11/01/08 NEW MIDDLE SCH-WINTERPORT	215,000.00	36,281.25	251,281.25
		05/01/09 NEW MIDDLE SCH-WINTERPORT	0.00	29,025.00	29,025.00
42	TOTAL PRINCIPAL & INTEREST		671,200.00	238,510.62	909,710.62
43	APPROVED LEASES FOR 2007-08 - S.A.D. 22				74,184.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 22				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 22				0.00
47	TOTAL DEBT SERVICE ALLOCATION				983,894.62
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,466,776.94

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
HAMPDEN	1,299.0	59.61%	11,604,145.73		0.00		11,604,145.73			
NEWBURGH	237.5	10.90%	2,121,878.69		0.00		2,121,878.69			
WINTERPORT	642.5	29.49%	5,740,752.52		0.00		5,740,752.52			
 TOTAL	 2,179.0						 19,466,776.94			
			2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
HAMPDEN			502,150,000	6.790	3,409,598.50		11,604,145.73	3,409,598.50	62.47%	6.79M
NEWBURGH			83,300,000	6.790	565,607.00		2,121,878.69	565,607.00	10.36%	6.79M
WINTERPORT			218,400,000	6.790	1,482,936.00		5,740,752.52	1,482,936.00	27.17%	6.79M
 TOTAL			 803,850,000		 5,458,141.50		 19,466,776.94	 5,458,141.50	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	19,466,776.94	5,458,141.50	14,008,635.44
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,466,776.94	5,458,141.50	14,008,635.44
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			1,800.00
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			14,010,435.44
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 28.04%		STATE SHARE % = 71.96%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 28.03%		STATE SHARE % = 71.97%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	19,914,624.86		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,091,727.06	1,107,040.79	0.00	0.00
August	1,091,727.06	1,107,040.79	0.00	0.00
September	1,091,727.06	1,107,040.79	0.00	0.00
October	1,091,727.06	1,107,040.79	0.00	0.00
November	1,091,727.06	1,107,040.79	797,485.44	797,485.44
December	1,091,727.06	1,107,040.79	0.00	0.00
Janurary	1,091,727.06	1,108,090.79	0.00	0.00
February	1,091,727.06	1,068,606.00	0.00	0.00
March	1,091,727.06	1,068,606.00	0.00	0.00
April	1,091,727.06	1,068,606.00	0.00	0.00
May	1,091,727.06	1,068,606.00	112,225.18	112,225.18
June	1,091,727.16	1,075,965.29	0.00	0.00
Total	13,100,724.82	13,100,724.82	909,710.62	909,710.62