

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 37

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)	365	176	541	262	803
10 ATTENDING PUPILS (OCTOBER 2007)	361	171	532	245	777
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	363.0	173.5	536.5 ( 68%)	253.5 ( 32%)	790.0

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	21.4 (17:1)	10.8 (16:1)	16.9 (15:1)	=	49.1 /	57.5 =	=	.85 X	2652,621 =	=	1533,215	721,513
B. GUIDANCE	1.0 (350:1)	0.5 (350:1)	1.0 (250:1)	=	2.5 /	1.9 =	=	1.32 X	101,245 =	=	90,877	42,766
C. LIBRARIANS	0.5 (800:1)	0.2 (800:1)	0.3 (800:1)	=	1.0 /	0.9 =	=	1.11 X	46,096 =	=	34,794	16,373
D. HEALTH	0.5 (800:1)	0.2 (800:1)	0.3 (800:1)	=	1.0 /	0.0 =	=	1.00 X	0 =	=	26,020	12,244
E. EDUCATION TECHS	3.6 (100:1)	1.7 (100:1)	1.0 (250:1)	=	6.3 /	11.4 =	=	.55 X	198,389 =	=	74,198	34,916
F. LIBRARY TECHS	0.7 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.5 /	0.0 =	=	1.50 X	0 =	=	13,474	6,340
G. CLERICAL	1.8 (200:1)	0.9 (200:1)	1.3 (200:1)	=	4.0 /	4.0 =	=	1.00 X	120,031 =	=	81,621	38,410
H. SCHOOL ADMIN.	1.2 (305:1)	0.6 (305:1)	0.8 (315:1)	=	2.6 /	5.0 =	=	.52 X	322,343 =	=	113,980	53,638

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	18,241	8,619
B. Supplies and Equipment	320	442	171,680	112,047
C. Professional Development	54	54	28,971	13,689
D. Instructional Leadership Support	22	22	11,803	5,577
E. Co- and Extra-Curricular Student	31	105	16,632	26,618
F. System Administration/Support	204	204	109,446	51,714
G. Operations & Maintenance	935	1,111	501,628	281,639

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	320,132	150,650
B. Education & Library Technicians	36.00%	31,562	14,852
C. Clerical	29.00%	23,670	11,139
D. School Administrators	14.00%	15,957	7,509

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-380,438	-179,035
16 Adjustment for Title I Revenues	-185,724	-87,399

17 TOTALS	2651,738	1343,818
18 E.P.S. RATES	4,943	5,301

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	539.0	252.0	791.0		
	OCTOBER 2005	524.0	274.0	798.0		
	APRIL 2006	532.0	269.0	801.0		
	OCTOBER 2006	527.0	273.0	800.0		
	APRIL 2007	532.0	264.0	796.0		
	OCTOBER 2007	525.0	260.0	785.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	528.5 +	1.33	X	4,943.00	= 2,618,949.69
	9-12 PUPILS	262.0 +	3.33	X	5,301.00	= 1,406,514.33
	ADULT EDUC. COURSES AT .1	0.7		X	5,301.00	= 3,710.70
	K-8 EQUIV. INSTR. PUPILS	0.250		X	4,943.00	= 1,235.75
	9-12 EQUIV. INSTR. PUPILS	0.500		X	5,301.00	= 2,650.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6095	322.1	X .15	X	4,943.00	= 238,821.05
	9-12 DISADVANTAGED @ .6095	159.7	X .15	X	5,301.00	= 126,985.46
	K-8 LIMITED ENGLISH PROF.	23.0	X .500	X	4,943.00	= 56,844.50
	9-12 LIMITED ENGLISH PROF.	13.0	X .500	X	5,301.00	= 34,456.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	528.5		X	40.00	= 21,140.00
	9-12 STUDENT ASSESSMENT	262.0		X	40.00	= 10,480.00
	K-8 TECHNOLOGY RESOURCES	528.5		X	90.00	= 47,565.00
	9-12 TECHNOLOGY RESOURCES	262.0		X	273.00	= 71,526.00
	K-2 PUPILS	181.5	X .10	X	4,943.00	= 89,715.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,730,594.93
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,588,677.08
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,588,677.08

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					958,382.26
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	113,991.29	X	102.90%	=	117,297.04
35	TRANSPORTATION - EPS ALLOCATION					396,377.79
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					57,853.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,529,910.09
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,118,587.17

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - S.A.D. 37				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 37				57,600.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 37				0.00
47	TOTAL DEBT SERVICE ALLOCATION				57,600.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,176,187.17

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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
ADDISON	165.0	20.95%	1,293,911.21	0.00
CHERRYFIELD	148.5	18.86%	1,164,828.90	0.00
COLUMBIA	65.5	8.32%	513,858.77	0.00
COLUMBIA FALLS	95.5	12.13%	749,171.50	0.00
HARRINGTON	137.5	17.46%	1,078,362.28	0.00
MILBRIDGE	175.5	22.28%	1,376,054.50	0.00
TOTAL	787.5			6,176,187.16

	2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ADDISON	122,050,000	6.790	828,719.50		1,293,911.21	828,719.50	24.23%	6.79M
CHERRYFIELD	72,850,000	6.790	494,651.50		1,164,828.90	494,651.50	14.46%	6.79M
COLUMBIA	30,550,000	6.790	207,434.50		513,858.77	207,434.50	6.06%	6.79M
COLUMBIA FALLS	27,300,000	6.790	185,367.00		749,171.50	185,367.00	5.42%	6.79M
HARRINGTON	87,400,000	6.790	593,446.00		1,078,362.28	593,446.00	17.35%	6.79M
MILBRIDGE	163,600,000	6.790	1,110,844.00		1,376,054.50	1,110,844.00	32.48%	6.79M
TOTAL	503,750,000		3,420,462.50		6,176,187.16	3,420,462.50	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	6,176,187.17	3,420,462.50	2,755,724.67
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,176,187.17	3,420,462.50	2,755,724.67
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			6,057.00
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			2,761,781.67
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 55.38%	STATE SHARE % = 44.62%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 55.28%	STATE SHARE % = 44.72%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,318,105.02		

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	230,148.47	239,718.72	0.00	0.00
August	230,148.47	239,718.72	0.00	0.00
September	230,148.47	239,718.72	0.00	0.00
October	230,148.47	239,718.72	0.00	0.00
November	230,148.47	239,718.72	0.00	0.00
December	230,148.47	239,718.72	0.00	0.00
Janurary	230,148.47	243,251.97	0.00	0.00
February	230,148.47	216,043.47	0.00	0.00
March	230,148.47	216,043.47	0.00	0.00
April	230,148.47	216,043.48	0.00	0.00
May	230,148.47	216,043.48	0.00	0.00
June	230,148.50	216,043.48	0.00	0.00
Total	2,761,781.67	2,761,781.67	0.00	0.00