

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 45

2008-09

545 - 545

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	198	88	286	114	400
10 ATTENDING PUPILS (OCTOBER 2007)	196	93	289	116	405
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	197.0	90.5	287.5 (71%)	115.0 (29%)	402.5

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	11.6 (17:1)	5.7 (16:1)	7.7 (15:1)	=	25.0	/	28.5	=	.88 X	1219,258	=	761,792	311,155
B. GUIDANCE	0.6 (350:1)	0.3 (350:1)	0.5 (250:1)	=	1.4	/	1.9	=	.74 X	65,303	=	34,310	14,014
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4	/	1.0	=	.40 X	54,792	=	15,561	6,356
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4	/	0.7	=	.57 X	29,621	=	11,988	4,896
E. EDUCATION TECHS	2.0 (100:1)	0.9 (100:1)	0.5 (250:1)	=	3.4	/	4.7	=	.72 X	67,191	=	34,348	14,030
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.2 (500:1)	=	0.8	/	0.5	=	1.60 X	10,127	=	11,504	4,699
G. CLERICAL	1.0 (200:1)	0.5 (200:1)	0.6 (200:1)	=	2.1	/	2.5	=	.84 X	75,895	=	45,264	18,488
H. SCHOOL ADMIN.	0.6 (305:1)	0.3 (305:1)	0.4 (315:1)	=	1.3	/	1.9	=	.68 X	119,602	=	57,744	23,585

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	9,775	3,910
B. Supplies and Equipment	320	442	92,000	50,830
C. Professional Development	54	54	15,525	6,210
D. Instructional Leadership Support	22	22	6,325	2,530
E. Co- and Extra-Curricular Student	31	105	8,913	12,075
F. System Administration/Support	204	204	58,650	23,460
G. Operations & Maintenance	935	1,111	268,813	127,765

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	156,494	63,920
B. Education & Library Technicians	36.00%	16,507	6,742
C. Clerical	29.00%	13,127	5,362
D. School Administrators	14.00%	8,084	3,302

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-117,649	-48,045
16 Adjustment for Title I Revenues	-79,359	-32,414

17 TOTALS	1429,714	622,868
18 E.P.S. RATES	4,973	5,416

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545 - 545

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	290.0	117.0	407.0		
	OCTOBER 2005	311.0	102.0	413.0		
	APRIL 2006	308.0	98.0	406.0		
	OCTOBER 2006	300.0	114.0	414.0		
	APRIL 2007	287.0	116.0	403.0		
	OCTOBER 2007	290.0	117.0	407.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	288.5 +	9.16	X	4,973.00	= 1,480,263.18
	9-12 PUPILS	116.5 +	0.00	X	5,416.00	= 630,964.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,416.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	4,973.00	= 1,243.25
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,416.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4517	130.3	X .15	X	4,973.00	= 97,197.29
	9-12 DISADVANTAGED @ .4517	52.6	X .15	X	5,416.00	= 42,732.24
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,973.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,416.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	288.5		X	40.00	= 11,540.00
	9-12 STUDENT ASSESSMENT	116.5		X	40.00	= 4,660.00
	K-8 TECHNOLOGY RESOURCES	288.5		X	90.00	= 25,965.00
	9-12 TECHNOLOGY RESOURCES	116.5		X	273.00	= 31,804.50
	K-2 PUPILS	103.0	X .10	X	4,973.00	= 51,221.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 62,816.95
	OPERATING ALLOCATION					2,440,408.31
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,367,196.06
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,367,196.06

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S.A.D. 45

2008-09

545 - 545

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	46,385.00	X	102.90%	=	47,730.17
32	SPECIAL EDUCATION - EPS ALLOCATION					312,069.05
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					169,363.88
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					57,315.99
39	TOTAL OTHER SUBSIDIZABLE COSTS					586,479.09
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,953,675.15

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 45			
	11/01/08 NEW ELEM	170,000.00	9,488.17	179,488.17
	05/01/09 NEW ELEM	0.00	6,035.00	6,035.00
42	TOTAL PRINCIPAL & INTEREST	170,000.00	15,523.17	185,523.17
43	APPROVED LEASES FOR 2007-08 - S.A.D. 45			0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 45			0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 45			0.00
47	TOTAL DEBT SERVICE ALLOCATION			185,523.17
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			3,139,198.32

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S.A.D. 45

2008-09

545 - 545

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
PERHAM	41.0 10.14%	318,314.71	0.00	318,314.71	
WADE	33.0 8.16%	256,158.58	0.00	256,158.58	
WASHBURN	330.5 81.70%	2,564,725.03	0.00	2,564,725.03	
TOTAL	404.5			3,139,198.32	
		2007 STATE VALUATION X MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	
PERHAM		17,500,000 6.790	118,825.00	318,314.71	118,825.00 21.32% 6.79M
WADE		10,300,000 6.790	69,937.00	256,158.58	69,937.00 12.55% 6.79M
WASHBURN		54,300,000 6.790	368,697.00	2,564,725.03	368,697.00 66.13% 6.79M
TOTAL		82,100,000	557,459.00	3,139,198.32	557,459.00 100.00% 6.79M

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S.A.D. 45

2008-09

545 - 545

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,139,198.32	557,459.00	2,581,739.32
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,139,198.32	557,459.00	2,581,739.32
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			19,414.00
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			2,601,153.32
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 17.76%		STATE SHARE % = 82.24%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 17.14%		STATE SHARE % = 82.86%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,212,410.57		

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S.A.D. 45

2008-09

545 - 545

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	201,302.51	201,326.67	0.00	0.00
August	201,302.51	201,326.68	0.00	0.00
September	201,302.51	201,326.68	0.00	0.00
October	201,302.51	201,326.68	0.00	0.00
November	201,302.51	201,326.68	179,488.17	179,488.17
December	201,302.51	201,326.68	0.00	0.00
Janurary	201,302.51	212,651.50	0.00	0.00
February	201,302.51	199,003.71	0.00	0.00
March	201,302.51	199,003.71	0.00	0.00
April	201,302.51	199,003.72	0.00	0.00
May	201,302.51	199,003.72	6,035.00	6,035.00
June	201,302.54	199,003.72	0.00	0.00
Total	2,415,630.15	2,415,630.15	185,523.17	185,523.17