

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 50

2008-09

550 - 550

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	411	220	631	311	942
10 ATTENDING PUPILS (OCTOBER 2007)	413	224	637	307	944
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	412.0	222.0	634.0 (67%)	309.0 (33%)	943.0

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	24.2 (17:1)	13.9 (16:1)	20.6 (15:1)	=	58.7	/	76.1	=	.77 X	3424,020	=	1766,452	870,043
B. GUIDANCE	1.2 (350:1)	0.6 (350:1)	1.2 (250:1)	=	3.0	/	5.0	=	.60 X	260,856	=	104,864	51,650
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2	/	4.0	=	.30 X	191,174	=	38,426	18,926
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2	/	1.8	=	.67 X	71,757	=	32,212	15,865
E. EDUCATION TECHS	4.1 (100:1)	2.2 (100:1)	1.2 (250:1)	=	7.5	/	10.7	=	.70 X	176,696	=	82,870	40,817
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.8	/	3.2	=	.56 X	54,715	=	20,529	10,111
G. CLERICAL	2.1 (200:1)	1.1 (200:1)	1.5 (200:1)	=	4.7	/	7.0	=	.67 X	192,653	=	86,482	42,596
H. SCHOOL ADMIN.	1.4 (305:1)	0.7 (305:1)	1.0 (315:1)	=	3.1	/	4.5	=	.69 X	308,121	=	142,444	70,159

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	21,556	10,506
B. Supplies and Equipment	320	442	202,880	136,578
C. Professional Development	54	54	34,236	16,686
D. Instructional Leadership Support	22	22	13,948	6,798
E. Co- and Extra-Curricular Student	31	105	19,654	32,445
F. System Administration/Support	204	204	129,336	63,036
G. Operations & Maintenance	935	1,111	592,790	343,299

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	368,971	181,732
B. Education & Library Technicians	36.00%	37,224	18,334
C. Clerical	29.00%	25,080	12,353
D. School Administrators	14.00%	19,942	9,822

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-103,253	-50,856

17 TOTALS	3636,642	1900,899
18 E.P.S. RATES	5,736	6,152

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 50

2008-09

550 - 550

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	644.0	333.0	977.0		
	OCTOBER 2005	649.0	316.0	965.0		
	APRIL 2006	646.0	313.0	959.0		
	OCTOBER 2006	622.0	320.0	942.0		
	APRIL 2007	618.0	313.0	931.0		
	OCTOBER 2007	624.0	312.0	936.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	621.0 +	12.83	X	5,736.00	= 3,635,648.88
	9-12 PUPILS	312.5 +	5.33	X	6,152.00	= 1,955,290.16
	ADULT EDUC. COURSES AT .1	0.0		X	6,152.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,736.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.750		X	6,152.00	= 10,766.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4022	249.8	X .15	X	5,736.00	= 214,927.92
	9-12 DISADVANTAGED @ .4022	125.7	X .15	X	6,152.00	= 115,995.96
	K-8 LIMITED ENGLISH PROF.	5.0	X .700	X	5,736.00	= 20,076.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,152.00	= 8,612.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	621.0		X	40.00	= 24,840.00
	9-12 STUDENT ASSESSMENT	312.5		X	40.00	= 12,500.00
	K-8 TECHNOLOGY RESOURCES	621.0		X	90.00	= 55,890.00
	9-12 TECHNOLOGY RESOURCES	312.5		X	273.00	= 85,312.50
	K-2 PUPILS	197.5	X .10	X	5,736.00	= 113,286.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,253,146.22
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,065,551.83
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,065,551.83

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 50

2008-09

550 - 550

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	69,911.56	X	102.90%	=	71,939.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,049,989.57
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	358,067.78	X	102.90%	=	368,451.75
35	TRANSPORTATION - EPS ALLOCATION					408,645.19
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					61,137.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,960,162.50
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,025,714.33

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST	
	SAD 50 ST GEORGE				
	11/01/08 ST GEORGE ELEM ADDN	138,000.00		33,194.12	171,194.12
	05/01/09 ST GEORGE ELEM ADDN	0.00		35,213.46	35,213.46
42	TOTAL PRINCIPAL & INTEREST	138,000.00		68,407.58	206,407.58
43	APPROVED LEASES FOR 2007-08 - S.A.D. 50				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 50				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 50				0.00
47	TOTAL DEBT SERVICE ALLOCATION				206,407.58
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,232,121.91

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. 50

2008-09

550 - 550

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
CUSHING	220.5	23.93%	1,969,946.77		0.00		1,969,946.77			
ST. GEORGE	309.0	33.53%	2,760,230.48		0.00		2,760,230.48			
THOMASTON	392.0	42.54%	3,501,944.66		0.00		3,501,944.66			
 TOTAL	 921.5						 8,232,121.91			
			2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CUSHING			269,950,000	6.790	1,832,960.50		1,969,946.77	1,832,960.50	29.06%	6.79M
ST. GEORGE			728,600,000	6.790	4,947,194.00		2,760,230.48	2,760,230.48	43.76%	3.79M
THOMASTON			252,400,000	6.790	1,713,796.00		3,501,944.66	1,713,796.00	27.18%	6.79M
 TOTAL			 1,250,950,000		 8,493,950.50		 8,232,121.91	 6,306,986.98	 100.00%	 5.04M

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. 50

2008-09

550 - 550

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,232,121.91	6,306,986.98	1,925,134.93
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,232,121.91	6,306,986.98	1,925,134.93
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			17,717.18
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			1,907,417.75
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 76.61%		STATE SHARE % = 23.39%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 76.83%		STATE SHARE % = 23.17%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,419,716.30		

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. 50

2008-09

550 - 550

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	141,750.84	151,802.03	0.00	0.00
August	141,750.84	151,802.03	0.00	0.00
September	141,750.84	151,802.03	0.00	0.00
October	141,750.84	151,802.03	0.00	0.00
November	141,750.84	151,802.03	171,194.12	171,194.12
December	141,750.84	151,802.03	0.00	0.00
Janurary	141,750.84	151,802.03	0.00	0.00
February	141,750.84	126,729.23	0.00	0.00
March	141,750.84	126,729.24	0.00	0.00
April	141,750.84	126,729.24	0.00	0.00
May	141,750.84	126,729.24	35,213.46	35,213.46
June	141,750.93	131,479.01	0.00	0.00
Total	1,701,010.17	1,701,010.17	206,407.58	206,407.58