

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 51

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)	1,026	555	1,581	721	2,302
10 ATTENDING PUPILS (OCTOBER 2007)	997	552	1,549	714	2,263
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,011.5	553.5	1,565.0 (69%)	717.5 (31%)	2,282.5

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	59.5 (17:1)	34.6 (16:1)	47.8 (15:1)	=	141.9 /	162.9 =		.87 X	7751,908 =		4653,470	2090,690
B. GUIDANCE	2.9 (350:1)	1.6 (350:1)	2.9 (250:1)	=	7.4 /	9.9 =		.75 X	454,025 =		234,958	105,561
C. LIBRARIANS	1.3 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.9 /	2.0 =		1.45 X	102,436 =		102,487	46,045
D. HEALTH	1.3 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.9 /	3.8 =		.76 X	168,904 =		88,573	39,794
E. EDUCATION TECHS	10.1 (100:1)	5.5 (100:1)	2.9 (250:1)	=	18.5 /	30.5 =		.61 X	568,894 =		239,447	107,578
F. LIBRARY TECHS	2.0 (500:1)	1.1 (500:1)	1.4 (500:1)	=	4.5 /	4.9 =		.92 X	95,429 =		60,579	27,216
G. CLERICAL	5.1 (200:1)	2.8 (200:1)	3.6 (200:1)	=	11.5 /	9.1 =		1.26 X	260,398 =		226,390	101,711
H. SCHOOL ADMIN.	3.3 (305:1)	1.8 (305:1)	2.3 (315:1)	=	7.4 /	6.2 =		1.19 X	464,842 =		381,682	171,480

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	53,210	24,395
B. Supplies and Equipment	320	442	500,800	317,135
C. Professional Development	54	54	84,510	38,745
D. Instructional Leadership Support	22	22	34,430	15,785
E. Co- and Extra-Curricular Student	31	105	48,515	75,338
F. System Administration/Support	204	204	319,260	146,370
G. Operations & Maintenance	935	1,111	1463,275	797,143

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	965,103	433,597
B. Education & Library Technicians	36.00%	108,009	48,526
C. Clerical	29.00%	65,653	29,496
D. School Administrators	14.00%	53,435	24,007

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	578,639	260,007
16 Adjustment for Title I Revenues	-17,234	-7,742

17 TOTALS	10245,191	4892,876
18 E.P.S. RATES	6,546	6,819

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,656.0	678.0	2,334.0		
	OCTOBER 2005	1,593.0	710.0	2,303.0		
	APRIL 2006	1,559.0	688.0	2,247.0		
	OCTOBER 2006	1,544.0	728.0	2,272.0		
	APRIL 2007	1,550.0	711.0	2,261.0		
	OCTOBER 2007	1,537.0	703.0	2,240.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,543.5 +	29.66	X	6,546.00	= 10,297,905.36
	9-12 PUPILS	707.0 +	0.00	X	6,819.00	= 4,821,033.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,819.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,546.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,819.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0683	105.4	X .15	X	6,546.00	= 103,492.26
	9-12 DISADVANTAGED @ .0683	48.3	X .15	X	6,819.00	= 49,403.66
	K-8 LIMITED ENGLISH PROF.	7.0	X .700	X	6,546.00	= 32,075.40
	9-12 LIMITED ENGLISH PROF.	4.0	X .700	X	6,819.00	= 19,093.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,543.5		X	40.00	= 61,740.00
	9-12 STUDENT ASSESSMENT	707.0		X	40.00	= 28,280.00
	K-8 TECHNOLOGY RESOURCES	1,543.5		X	90.00	= 138,915.00
	9-12 TECHNOLOGY RESOURCES	707.0		X	273.00	= 193,011.00
	K-2 PUPILS	486.0	X .10	X	6,546.00	= 318,135.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,063,084.48
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,581,191.94
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,581,191.94

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	198,411.00	X	102.90%	=	204,164.92
32	SPECIAL EDUCATION - EPS ALLOCATION					2,825,939.63
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	84,587.88	X	102.90%	=	87,040.93
35	TRANSPORTATION - EPS ALLOCATION					902,870.30
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					60,865.52
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,080,881.30
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,662,073.24

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 51				
	11/01/08	MABLE I WILSON SCHOOL	293,615.23	29,696.02	323,311.25
	05/01/09	MABLE I WILSON SCHOOL	0.00	25,291.80	25,291.80
	MSAD 51				
	10/15/08	NEW MIDDLE SCH CUMBERLAND	652,999.50	214,089.78	867,089.28
	04/15/09	NEW MIDDLE SCH CUMBERLAND	0.00	204,294.79	204,294.79
42	TOTAL PRINCIPAL & INTEREST		946,614.73	473,372.39	1,419,987.12
43	APPROVED LEASES FOR 2007-08 - S.A.D. 51				15,232.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 51				152,000.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 51				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,587,219.12
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				21,249,292.36

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION					
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
CUMBERLAND	1,590.5	70.69%	15,021,124.77		0.00		15,021,124.77			
NO. YARMOUTH	659.5	29.31%	6,228,167.59		0.00		6,228,167.59			
TOTAL	2,250.0						21,249,292.36			
			2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CUMBERLAND			1,061,200,000	6.790	7,205,548.00		15,021,124.77	7,205,548.00	72.84%	
NO. YARMOUTH			395,650,000	6.790	2,686,463.50		6,228,167.59	2,686,463.50	27.16%	
TOTAL			1,456,850,000		9,892,011.50		21,249,292.36	9,892,011.50	100.00%	
E. TOTALS AND ADJUSTMENTS							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						21,249,292.36	9,892,011.50	11,357,280.86	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						21,249,292.36	9,892,011.50	11,357,280.86	
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								11,357,280.86	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 46.55% STATE SHARE % = 53.45%									
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 46.55% STATE SHARE % = 53.45%									
63	FYI: 100% E.P.S. TOTAL ALLOCATION						21,731,184.90			

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	828,107.81	857,244.81	0.00	0.00
August	828,107.81	857,244.81	0.00	0.00
September	828,107.81	857,244.81	0.00	0.00
October	828,107.81	857,244.81	867,089.28	867,089.28
November	828,107.81	857,244.81	323,311.25	323,311.25
December	828,107.81	857,244.81	0.00	0.00
Janurary	828,107.81	857,244.81	0.00	0.00
February	828,107.81	787,316.01	0.00	0.00
March	828,107.81	787,316.01	0.00	0.00
April	828,107.81	787,316.01	204,294.79	204,294.79
May	828,107.81	787,316.02	25,291.80	25,291.80
June	828,107.83	787,316.02	0.00	0.00
Total	9,937,293.74	9,937,293.74	1,419,987.12	1,419,987.12