

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. 55

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)	550	325	875	386	1,261
10 ATTENDING PUPILS (OCTOBER 2007)	531	323	854	413	1,267
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	540.5	324.0	864.5 (68%)	399.5 (32%)	1,264.0

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	31.8 (17:1)	20.3 (16:1)	26.6 (15:1)	=	78.7	/	88.5	=	.89 X	3817,086	=	2310,101	1087,106
B. GUIDANCE	1.5 (350:1)	0.9 (350:1)	1.6 (250:1)	=	4.0	/	8.7	=	.46 X	400,991	=	125,430	59,026
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6	/	1.9	=	.84 X	92,819	=	53,018	24,950
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6	/	2.0	=	.80 X	83,732	=	45,550	21,436
E. EDUCATION TECHS	5.4 (100:1)	3.2 (100:1)	1.6 (250:1)	=	10.2	/	18.3	=	.56 X	285,729	=	108,805	51,203
F. LIBRARY TECHS	1.1 (500:1)	0.6 (500:1)	0.8 (500:1)	=	2.5	/	3.8	=	.66 X	62,907	=	28,233	13,286
G. CLERICAL	2.7 (200:1)	1.6 (200:1)	2.0 (200:1)	=	6.3	/	6.0	=	1.05 X	172,338	=	123,049	57,906
H. SCHOOL ADMIN.	1.8 (305:1)	1.1 (305:1)	1.3 (315:1)	=	4.2	/	4.4	=	.95 X	312,278	=	201,732	94,932

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	29,393	13,583
B. Supplies and Equipment	320	442	276,640	176,579
C. Professional Development	54	54	46,683	21,573
D. Instructional Leadership Support	22	22	19,019	8,789
E. Co- and Extra-Curricular Student	31	105	26,800	41,948
F. System Administration/Support	204	204	176,358	81,498
G. Operations & Maintenance	935	1,111	808,308	443,845

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	481,479	226,578
B. Education & Library Technicians	36.00%	49,334	23,216
C. Clerical	29.00%	35,684	16,793
D. School Administrators	14.00%	28,242	13,290

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-217,203	-102,198
16 Adjustment for Title I Revenues	-197,270	-92,833

17 TOTALS	4559,384	2282,505
18 E.P.S. RATES	5,274	5,713

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	893.0	374.0	1,267.0		
	OCTOBER 2005	896.0	395.0	1,291.0		
	APRIL 2006	893.0	391.0	1,284.0		
	OCTOBER 2006	878.0	407.0	1,285.0		
	APRIL 2007	875.0	387.0	1,262.0		
	OCTOBER 2007	854.0	415.0	1,269.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	864.5 +	17.00	X	5,274.00	= 4,649,031.00
	9-12 PUPILS	401.0 +	0.00	X	5,713.00	= 2,290,913.00
	ADULT EDUC. COURSES AT .1	4.6		X	5,713.00	= 26,279.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,274.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,713.00	= 1,428.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4262	368.4	X .15	X	5,274.00	= 291,441.24
	9-12 DISADVANTAGED @ .4262	170.9	X .15	X	5,713.00	= 146,452.76
	K-8 LIMITED ENGLISH PROF.	8.0	X .700	X	5,274.00	= 29,534.40
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	5,713.00	= 3,999.10
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	864.5		X	40.00	= 34,580.00
	9-12 STUDENT ASSESSMENT	401.0		X	40.00	= 16,040.00
	K-8 TECHNOLOGY RESOURCES	864.5		X	90.00	= 77,805.00
	9-12 TECHNOLOGY RESOURCES	401.0		X	273.00	= 109,473.00
	K-2 PUPILS	249.5	X .10	X	5,274.00	= 131,586.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,808,563.85
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,574,306.93
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,574,306.93

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	32,611.00	X	102.90%	=	33,556.72
32	SPECIAL EDUCATION - EPS ALLOCATION					1,649,737.60
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					891,041.38
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,574,335.70
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,148,642.63

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #55				
	11/01/08	NEW MIDDLE SCHOOL HIRAM	779,051.00	352,520.59	1,131,571.59
	05/01/09	NEW MIDDLE SCHOOL HIRAM	0.00	338,887.20	338,887.20
42	TOTAL PRINCIPAL & INTEREST		779,051.00	691,407.79	1,470,458.79
43	APPROVED LEASES FOR 2007-08 - S.A.D. 55				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 55				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 55				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,470,458.79
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,619,101.42

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
BALDWIN	240.0	19.06%	2,214,600.73	0.00
CORNISH	231.0	18.34%	2,130,943.20	0.00
HIRAM	271.5	21.56%	2,505,078.27	0.00
PARSONSFIELD	279.5	22.19%	2,578,278.61	0.00
PORTER	237.5	18.85%	2,190,200.62	0.00
TOTAL	1,259.5			11,619,101.43

	2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BALDWIN	140,750,000	6.790	955,692.50		2,214,600.73	955,692.50	20.41%	6.79M
CORNISH	112,950,000	6.790	766,930.50		2,130,943.20	766,930.50	16.38%	6.79M
HIRAM	136,550,000	6.790	927,174.50		2,505,078.27	927,174.50	19.80%	6.79M
PARSONSFIELD	185,950,000	6.790	1,262,600.50		2,578,278.61	1,262,600.50	26.97%	6.79M
PORTER	113,350,000	6.790	769,646.50		2,190,200.62	769,646.50	16.44%	6.79M
TOTAL	689,550,000		4,682,044.50		11,619,101.43	4,682,044.50	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	11,619,101.42	4,682,044.50	6,937,056.92
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,619,101.42	4,682,044.50	6,937,056.92
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			6,937,056.92
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 40.30%		STATE SHARE % = 59.70%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 40.30%		STATE SHARE % = 59.70%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,853,358.34		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	455,549.84	469,340.84	0.00	0.00
August	455,549.84	469,340.84	0.00	0.00
September	455,549.84	469,340.84	0.00	0.00
October	455,549.84	469,340.84	0.00	0.00
November	455,549.84	469,340.84	1,131,571.59	1,131,571.59
December	455,549.84	469,340.84	0.00	0.00
Janurary	455,549.84	469,340.84	0.00	0.00
February	455,549.84	436,242.45	0.00	0.00
March	455,549.84	436,242.45	0.00	0.00
April	455,549.84	436,242.45	0.00	0.00
May	455,549.84	436,242.45	338,887.20	338,887.20
June	455,549.89	436,242.45	0.00	0.00
Total	5,466,598.13	5,466,598.13	1,470,458.79	1,470,458.79