

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 41

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)	336	180	516	279	795
10 ATTENDING PUPILS (OCTOBER 2007)	344	165	509	279	788
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	340.0	172.5	512.5 (65%)	279.0 (35%)	791.5

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	20.0 (17:1)	10.8 (16:1)	18.6 (15:1)	=	49.4	/	55.6	=	.89 X	2547,207	=	1473,559	793,455
B. GUIDANCE	1.0 (350:1)	0.5 (350:1)	1.1 (250:1)	=	2.6	/	5.0	=	.52 X	219,166	=	74,078	39,888
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9	/	1.0	=	.90 X	58,960	=	34,492	18,572
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9	/	1.0	=	.90 X	38,264	=	22,385	12,053
E. EDUCATION TECHS	3.4 (100:1)	1.7 (100:1)	1.1 (250:1)	=	6.2	/	12.5	=	.50 X	196,453	=	63,848	34,379
F. LIBRARY TECHS	0.7 (500:1)	0.3 (500:1)	0.6 (500:1)	=	1.6	/	2.0	=	.80 X	31,409	=	16,333	8,794
G. CLERICAL	1.7 (200:1)	0.9 (200:1)	1.4 (200:1)	=	4.0	/	5.5	=	.73 X	158,562	=	75,238	40,512
H. SCHOOL ADMIN.	1.1 (305:1)	0.6 (305:1)	0.9 (315:1)	=	2.6	/	3.2	=	.81 X	222,868	=	117,340	63,183

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	17,425	9,486
B. Supplies and Equipment	320	442	164,000	123,318
C. Professional Development	54	54	27,675	15,066
D. Instructional Leadership Support	22	22	11,275	6,138
E. Co- and Extra-Curricular Student	31	105	15,888	29,295
F. System Administration/Support	204	204	104,550	56,916
G. Operations & Maintenance	935	1,111	479,188	309,969

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	304,858	164,154
B. Education & Library Technicians	36.00%	28,865	15,542
C. Clerical	29.00%	21,819	11,748
D. School Administrators	14.00%	16,428	8,846

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-113,333	-61,030
16 Adjustment for Title I Revenues	-221,487	-119,262

17 TOTALS	2734,423	1581,021
18 E.P.S. RATES	5,335	5,667

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	499.0	263.0	762.0		
	OCTOBER 2005	498.0	253.0	751.0		
	APRIL 2006	496.0	242.0	738.0		
	OCTOBER 2006	480.0	247.0	727.0		
	APRIL 2007	469.0	243.0	712.0		
	OCTOBER 2007	470.0	238.0	708.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	469.5 +	15.83	X	5,335.00	= 2,589,235.55
	9-12 PUPILS	240.5 +	7.16	X	5,667.00	= 1,403,489.22
	ADULT EDUC. COURSES AT .1	4.2		X	5,667.00	= 23,801.40
	K-8 EQUIV. INSTR. PUPILS	0.750		X	5,335.00	= 4,001.25
	9-12 EQUIV. INSTR. PUPILS	0.500		X	5,667.00	= 2,833.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6915	324.7	X .15	X	5,335.00	= 259,841.18
	9-12 DISADVANTAGED @ .6915	166.3	X .15	X	5,667.00	= 141,363.32
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,335.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,667.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	469.5		X	40.00	= 18,780.00
	9-12 STUDENT ASSESSMENT	240.5		X	40.00	= 9,620.00
	K-8 TECHNOLOGY RESOURCES	469.5		X	90.00	= 42,255.00
	9-12 TECHNOLOGY RESOURCES	240.5		X	273.00	= 65,656.50
	K-2 PUPILS	158.5	X .10	X	5,335.00	= 84,559.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 38,567.84
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,684,004.51
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,543,484.37
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,543,484.37

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	10,125.67	X	102.90%	=	10,419.31
32	SPECIAL EDUCATION - EPS ALLOCATION					718,689.84
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	63,142.72	X	102.90%	=	64,973.86
35	TRANSPORTATION - EPS ALLOCATION					276,880.70
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					63,380.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,134,343.71
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,677,828.08

C. DEBT SERVICE ALLOCATIONS

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. 41				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 41				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 41				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,677,828.08

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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
ATKINSON	55.5	7.83%	444,573.94	0.00
BROWNVILLE	181.5	25.62%	1,454,659.55	0.00
LAGRANGE	112.0	15.81%	897,664.62	0.00
MILO	359.5	50.74%	2,880,929.97	0.00
TOTAL	708.5			5,677,828.08

	2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ATKINSON	17,250,000	6.790		117,127.50		444,573.94	117,127.50	10.74%	6.79M
BROWNVILLE	40,500,000	6.790		274,995.00		1,454,659.55	274,995.00	25.21%	6.79M
LAGRANGE	28,400,000	6.790		192,836.00		897,664.62	192,836.00	17.68%	6.79M
MILO	74,500,000	6.790		505,855.00		2,880,929.97	505,855.00	46.37%	6.79M
TOTAL	160,650,000			1,090,813.50		5,677,828.08	1,090,813.50	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	5,677,828.08	1,090,813.50	4,587,014.58
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,677,828.08	1,090,813.50	4,587,014.58
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			4,587,014.58
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 19.21%		STATE SHARE % = 80.79%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 19.21%		STATE SHARE % = 80.79%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,818,348.22		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	382,251.21	385,464.21	0.00	0.00
August	382,251.21	385,464.21	0.00	0.00
September	382,251.21	385,464.21	0.00	0.00
October	382,251.21	385,464.21	0.00	0.00
November	382,251.21	385,464.21	0.00	0.00
December	382,251.21	385,464.21	0.00	0.00
Janurary	382,251.21	385,464.22	0.00	0.00
February	382,251.21	377,753.02	0.00	0.00
March	382,251.21	377,753.02	0.00	0.00
April	382,251.21	377,753.02	0.00	0.00
May	382,251.21	377,753.02	0.00	0.00
June	382,251.27	377,753.02	0.00	0.00
Total	4,587,014.58	4,587,014.58	0.00	0.00