

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. 54

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)	1,253	659	1,912	942	2,854
10 ATTENDING PUPILS (OCTOBER 2007)	1,230	643	1,873	952	2,825
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,241.5	651.0	1,892.5 ( 67%)	947.0 ( 33%)	2,839.5

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	73.0 (17:1)	40.7 (16:1)	63.1 (15:1)	=	176.8 /	203.9 =		.87 X	9357,544 =		5454,512	2686,551
B. GUIDANCE	3.5 (350:1)	1.9 (350:1)	3.8 (250:1)	=	9.2 /	12.9 =		.71 X	640,676 =		304,770	150,110
C. LIBRARIANS	1.6 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.6 /	2.0 =		1.80 X	100,948 =		121,743	59,963
D. HEALTH	1.6 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.6 /	3.6 =		1.00 X	159,991 =		107,194	52,797
E. EDUCATION TECHS	12.4 (100:1)	6.5 (100:1)	3.8 (250:1)	=	22.7 /	24.4 =		.93 X	407,597 =		253,974	125,091
F. LIBRARY TECHS	2.5 (500:1)	1.3 (500:1)	1.9 (500:1)	=	5.7 /	8.4 =		.68 X	151,082 =		68,833	33,903
G. CLERICAL	6.2 (200:1)	3.3 (200:1)	4.7 (200:1)	=	14.2 /	14.7 =		.97 X	410,669 =		266,894	131,455
H. SCHOOL ADMIN.	4.1 (305:1)	2.1 (305:1)	3.0 (315:1)	=	9.2 /	10.5 =		.88 X	762,900 =		449,806	221,546

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	64,345	32,198
B. Supplies and Equipment	320	442	605,600	418,574
C. Professional Development	54	54	102,195	51,138
D. Instructional Leadership Support	22	22	41,635	20,834
E. Co- and Extra-Curricular Student	31	105	58,668	99,435
F. System Administration/Support	204	204	386,070	193,188
G. Operations & Maintenance	935	1,111	1769,488	1052,117

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1137,762	560,390
B. Education & Library Technicians	36.00%	116,211	57,238
C. Clerical	29.00%	77,399	38,122
D. School Administrators	14.00%	62,973	31,016

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	254,592	125,411
16 Adjustment for Title I Revenues	-504,972	-248,717

17 TOTALS	11199,691	5892,359
18 E.P.S. RATES	5,918	6,222

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,921.0	920.0	2,841.0		
	OCTOBER 2005	1,909.0	961.0	2,870.0		
	APRIL 2006	1,921.0	933.0	2,854.0		
	OCTOBER 2006	1,892.0	959.0	2,851.0		
	APRIL 2007	1,912.0	939.0	2,851.0		
	OCTOBER 2007	1,868.0	950.0	2,818.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,890.0 +	13.83	X	5,918.00	= 11,266,865.94
	9-12 PUPILS	944.5 +	0.00	X	6,222.00	= 5,876,679.00
	ADULT EDUC. COURSES AT .1	5.3		X	6,222.00	= 32,976.60
	K-8 EQUIV. INSTR. PUPILS	1.125		X	5,918.00	= 6,657.75
	9-12 EQUIV. INSTR. PUPILS	0.875		X	6,222.00	= 5,444.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5268	995.7	X .15	X	5,918.00	= 883,882.89
	9-12 DISADVANTAGED @ .5268	497.6	X .15	X	6,222.00	= 464,410.08
	K-8 LIMITED ENGLISH PROF.	17.0	X .500	X	5,918.00	= 50,303.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .500	X	6,222.00	= 9,333.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,890.0		X	40.00	= 75,600.00
	9-12 STUDENT ASSESSMENT	944.5		X	40.00	= 37,780.00
	K-8 TECHNOLOGY RESOURCES	1,890.0		X	90.00	= 170,100.00
	9-12 TECHNOLOGY RESOURCES	944.5		X	273.00	= 257,848.50
	K-2 PUPILS	629.5	X .10	X	5,918.00	= 372,538.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 316,090.37
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					19,826,509.48
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					19,231,714.19
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,231,714.19

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	244,735.00	X	102.90%	=	251,832.32
32	SPECIAL EDUCATION - EPS ALLOCATION					3,585,437.70
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	974,672.04	X	102.90%	=	1,002,937.53
35	TRANSPORTATION - EPS ALLOCATION					1,430,638.93
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					181,384.60
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,452,231.07
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					25,683,945.26

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	SAD #54					
	11/01/08	MILL STREAM ELEM. SCH.	0.00	273,539.42		273,539.42
	05/01/09	MILL STREAM ELEM. SCH.	0.00	296,609.01		296,609.01
	SAD 54					
	11/01/08	NEW SKOWHEGAN MIDDLE SCH	455,104.00	150,035.73		605,139.73
	05/01/09	NEW SKOWHEGAN MIDDLE SCH	0.00	141,480.74		141,480.74
42	TOTAL PRINCIPAL & INTEREST		455,104.00	861,664.90		1,316,768.90
43	APPROVED LEASES FOR 2007-08 - S.A.D. 54					0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 54					29,568.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 54					0.00
47	TOTAL DEBT SERVICE ALLOCATION					1,346,336.90
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					27,030,282.16

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION
		+	=	TOWN ALLOCATION
CANAAN	390.5	13.88%	3,751,803.16	0.00
CORNVILLE	201.0	7.14%	1,929,962.15	0.00
MERCER	77.0	2.74%	740,629.73	0.00
NORRIDGEWOCK	594.0	21.11%	5,706,092.56	0.00
SKOWHEGAN	1,416.5	50.35%	13,609,747.07	0.00
SMITHFIELD	134.5	4.78%	1,292,047.49	0.00
TOTAL	2,813.5			27,030,282.16

	2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CANAAN	88,250,000	6.790	599,217.50		3,751,803.16	599,217.50	5.86%	6.79M
CORNVILLE	70,450,000	6.790	478,355.50		1,929,962.15	478,355.50	4.68%	6.79M
MERCER	46,650,000	6.790	316,753.50		740,629.73	316,753.50	3.10%	6.79M
NORRIDGEWOCK	160,400,000	6.790	1,089,116.00		5,706,092.56	1,089,116.00	10.65%	6.79M
SKOWHEGAN	1,045,250,000	6.790	7,097,247.50		13,609,747.07	7,097,247.50	69.43%	6.79M
SMITHFIELD	94,500,000	6.790	641,655.00		1,292,047.49	641,655.00	6.28%	6.79M
TOTAL	1,505,500,000		10,222,345.00		27,030,282.16	10,222,345.00	100.00%	6.79M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,030,282.16	10,222,345.00	16,807,937.16
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,030,282.16	10,222,345.00	16,807,937.16
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			429.19-
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			16,807,507.97
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 37.82%		STATE SHARE % = 62.18%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 37.82%		STATE SHARE % = 62.18%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	27,625,077.45		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,290,894.92	1,321,004.92	0.00	0.00
August	1,290,894.92	1,321,004.92	0.00	0.00
September	1,290,894.92	0.00	0.00	0.00
October	1,290,894.92	2,642,009.84	0.00	0.00
November	1,290,894.92	1,321,004.92	878,679.15	878,679.15
December	1,290,894.92	1,321,004.92	0.00	0.00
Janurary	1,290,894.92	1,321,004.92	0.00	0.00
February	1,290,894.92	1,248,740.92	0.00	0.00
March	1,290,894.92	1,248,740.92	0.00	0.00
April	1,290,894.92	1,248,740.93	0.00	0.00
May	1,290,894.92	1,248,740.93	438,089.75	438,089.75
June	1,290,894.95	1,248,740.93	0.00	0.00
Total	15,490,739.07	15,490,739.07	1,316,768.90	1,316,768.90