

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 57

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)	1,544	911	2,455	1,147	3,602
10 ATTENDING PUPILS (OCTOBER 2007)	1,528	843	2,371	1,200	3,571
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,536.0	877.0	2,413.0 ( 67%)	1,173.5 ( 33%)	3,586.5

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	90.4 (17:1)	54.8 (16:1)	78.2 (15:1)	=	223.4	/	220.7	=	1.01 X	9768,399	=	6610,276	3255,807
B. GUIDANCE	4.4 (350:1)	2.5 (350:1)	4.7 (250:1)	=	11.6	/	12.9	=	.90 X	583,738	=	351,994	173,370
C. LIBRARIANS	1.9 (800:1)	1.1 (800:1)	1.5 (800:1)	=	4.5	/	3.0	=	1.50 X	154,548	=	155,321	76,501
D. HEALTH	1.9 (800:1)	1.1 (800:1)	1.5 (800:1)	=	4.5	/	6.0	=	.75 X	264,250	=	132,786	65,402
E. EDUCATION TECHS	15.4 (100:1)	8.8 (100:1)	4.7 (250:1)	=	28.9	/	30.8	=	.94 X	570,407	=	359,243	176,940
F. LIBRARY TECHS	3.1 (500:1)	1.8 (500:1)	2.3 (500:1)	=	7.2	/	8.0	=	.90 X	156,074	=	94,113	46,354
G. CLERICAL	7.7 (200:1)	4.4 (200:1)	5.9 (200:1)	=	18.0	/	15.7	=	1.15 X	449,762	=	346,541	170,685
H. SCHOOL ADMIN.	5.0 (305:1)	2.9 (305:1)	3.7 (315:1)	=	11.6	/	10.2	=	1.14 X	769,391	=	587,661	289,445

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	82,042	39,899
B. Supplies and Equipment	320	442	772,160	518,687
C. Professional Development	54	54	130,302	63,369
D. Instructional Leadership Support	22	22	53,086	25,817
E. Co- and Extra-Curricular Student	31	105	74,803	123,218
F. System Administration/Support	204	204	492,252	239,394
G. Operations & Maintenance	935	1,111	2256,155	1303,759

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1377,572	678,505
B. Education & Library Technicians	36.00%	163,208	80,386
C. Clerical	29.00%	100,497	49,499
D. School Administrators	14.00%	82,273	40,522

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	313,305	154,299
16 Adjustment for Title I Revenues	-272,787	-134,357

17 TOTALS	14262,803	7437,500
18 E.P.S. RATES	5,911	6,338

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	2,540.0	1,087.0	3,627.0		
	OCTOBER 2005	2,473.0	1,173.0	3,646.0		
	APRIL 2006	2,488.0	1,119.0	3,607.0		
	OCTOBER 2006	2,456.0	1,177.0	3,633.0		
	APRIL 2007	2,455.0	1,146.0	3,601.0		
	OCTOBER 2007	2,373.0	1,195.0	3,568.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	2,414.0 +	50.16	X	5,911.00	= 14,565,649.76
	9-12 PUPILS	1,170.5 +	0.00	X	6,338.00	= 7,418,629.00
	ADULT EDUC. COURSES AT .1	32.3		X	6,338.00	= 204,717.40
	K-8 EQUIV. INSTR. PUPILS	1.000		X	5,911.00	= 5,911.00
	9-12 EQUIV. INSTR. PUPILS	1.875		X	6,338.00	= 11,883.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3144	759.0	X .15	X	5,911.00	= 672,967.35
	9-12 DISADVANTAGED @ .3144	368.0	X .15	X	6,338.00	= 349,857.60
	K-8 LIMITED ENGLISH PROF.	7.0	X .700	X	5,911.00	= 28,963.90
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,338.00	= 8,873.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,414.0		X	40.00	= 96,560.00
	9-12 STUDENT ASSESSMENT	1,170.5		X	40.00	= 46,820.00
	K-8 TECHNOLOGY RESOURCES	2,414.0		X	90.00	= 217,260.00
	9-12 TECHNOLOGY RESOURCES	1,170.5		X	273.00	= 319,546.50
	K-2 PUPILS	751.0	X .10	X	5,911.00	= 443,916.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					24,391,555.56
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					23,659,808.89
30	ADJUSTED TOTAL OPERATING ALLOCATION					23,659,808.89

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	205,577.60	X	102.90%	=	211,539.35
32	SPECIAL EDUCATION - EPS ALLOCATION					3,306,156.32
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	161,716.31	X	102.90%	=	166,406.08
35	TRANSPORTATION - EPS ALLOCATION					1,865,784.96
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					195,628.23
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,745,514.94
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					29,405,323.83

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 57				
	11/01/08	NEW MASSABESIC MIDDLE SCHOOL	1,009,096.00	395,565.91	1,404,661.91
	05/01/09	NEW MASSABESIC MIDDLE SCHOOL	0.00	380,429.47	380,429.47
42	TOTAL PRINCIPAL & INTEREST		1,009,096.00	775,995.38	1,785,091.38
43	APPROVED LEASES FOR 2007-08 - S.A.D. 57				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 57				49,280.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 57				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,834,371.38
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				31,239,695.21

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
ALFRED	370.5	10.34%	3,230,184.48	0.00	3,230,184.48
LIMERICK	495.5	13.83%	4,320,449.85	0.00	4,320,449.85
LYMAN	637.0	17.78%	5,554,417.81	0.00	5,554,417.81
NEWFIELD	228.0	6.36%	1,986,844.62	0.00	1,986,844.62
SHAPLEIGH	400.5	11.18%	3,492,597.92	0.00	3,492,597.92
WATERBORO	1,451.0	40.51%	12,655,200.53	0.00	12,655,200.53
TOTAL	3,582.5				31,239,695.21

	2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ALFRED	262,550,000	6.790	1,782,714.50		3,230,184.48	1,782,714.50	10.89%	6.79M
LIMERICK	272,400,000	6.790	1,849,596.00		4,320,449.85	1,849,596.00	11.30%	6.79M
LYMAN	469,950,000	6.790	3,190,960.50		5,554,417.81	3,190,960.50	19.49%	6.79M
NEWFIELD	228,850,000	6.790	1,553,891.50		1,986,844.62	1,553,891.50	9.49%	6.79M
SHAPLEIGH	483,400,000	6.790	3,282,286.00		3,492,597.92	3,282,286.00	20.04%	6.79M
WATERBORO	694,500,000	6.790	4,715,655.00		12,655,200.53	4,715,655.00	28.79%	6.79M
TOTAL	2,411,650,000		16,375,103.50		31,239,695.21	16,375,103.50	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	31,239,695.21	16,375,103.50	14,864,591.71
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	31,239,695.21	16,375,103.50	14,864,591.71
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			109,458.73
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			14,755,132.98
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 52.42%		STATE SHARE % = 47.58%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 52.77%		STATE SHARE % = 47.23%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	31,971,441.88		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,080,836.80	1,127,399.08	0.00	0.00
August	1,080,836.80	1,127,399.08	0.00	0.00
September	1,080,836.80	1,127,399.08	0.00	0.00
October	1,080,836.80	1,127,399.09	0.00	0.00
November	1,080,836.80	1,127,399.09	1,404,661.91	1,404,661.91
December	1,080,836.80	1,127,399.09	0.00	0.00
Janurary	1,080,836.80	1,127,399.09	0.00	0.00
February	1,080,836.80	1,011,639.89	0.00	0.00
March	1,080,836.80	1,011,639.89	0.00	0.00
April	1,080,836.80	1,011,639.89	0.00	0.00
May	1,080,836.80	1,011,639.89	380,429.47	380,429.47
June	1,080,836.80	1,031,688.44	0.00	0.00
Total	12,970,041.60	12,970,041.60	1,785,091.38	1,785,091.38