

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 61

2008-09

561 - 561

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	916	477	1,393	647	2,040
10 ATTENDING PUPILS (OCTOBER 2007)	918	476	1,394	636	2,030
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	917.0	476.5	1,393.5 (68%)	641.5 (32%)	2,035.0

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	53.9 (17:1)	29.8 (16:1)	42.8 (15:1)	=	126.5	/	161.8	=	.78 X	7409,685	=	3930,097	1849,457
B. GUIDANCE	2.6 (350:1)	1.4 (350:1)	2.6 (250:1)	=	6.6	/	7.5	=	.88 X	372,166	=	222,704	104,802
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5	/	1.6	=	1.56 X	81,770	=	86,741	40,820
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5	/	1.7	=	1.47 X	71,532	=	71,503	33,649
E. EDUCATION TECHS	9.2 (100:1)	4.8 (100:1)	2.6 (250:1)	=	16.6	/	23.4	=	.71 X	356,269	=	172,007	80,944
F. LIBRARY TECHS	1.8 (500:1)	1.0 (500:1)	1.3 (500:1)	=	4.1	/	2.4	=	1.71 X	46,556	=	54,135	25,476
G. CLERICAL	4.6 (200:1)	2.4 (200:1)	3.2 (200:1)	=	10.2	/	17.3	=	.59 X	472,036	=	189,381	89,120
H. SCHOOL ADMIN.	3.0 (305:1)	1.6 (305:1)	2.0 (315:1)	=	6.6	/	7.4	=	.89 X	525,738	=	318,177	149,730

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	47,379	21,811
B. Supplies and Equipment	320	442	445,920	283,543
C. Professional Development	54	54	75,249	34,641
D. Instructional Leadership Support	22	22	30,657	14,113
E. Co- and Extra-Curricular Student	31	105	43,199	67,358
F. System Administration/Support	204	204	284,274	130,866
G. Operations & Maintenance	935	1,111	1302,923	712,707

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	819,099	385,458
B. Education & Library Technicians	36.00%	81,411	38,311
C. Clerical	29.00%	54,920	25,845
D. School Administrators	14.00%	44,545	20,962

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-365,525	-171,983
16 Adjustment for Title I Revenues	-389,096	-183,104

17 TOTALS	7519,698	3754,525
18 E.P.S. RATES	5,396	5,853

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 61

2008-09

561 - 561

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,431.0	669.0	2,100.0		
	OCTOBER 2005	1,404.0	664.0	2,068.0		
	APRIL 2006	1,398.0	635.0	2,033.0		
	OCTOBER 2006	1,385.0	673.0	2,058.0		
	APRIL 2007	1,393.0	648.0	2,041.0		
	OCTOBER 2007	1,405.0	637.0	2,042.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,399.0 +	3.66	X	5,396.00	= 7,568,753.36
	9-12 PUPILS	642.5 +	11.83	X	5,853.00	= 3,829,793.49
	ADULT EDUC. COURSES AT .1	55.6		X	5,853.00	= 325,426.80
	K-8 EQUIV. INSTR. PUPILS	0.750		X	5,396.00	= 4,047.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,853.00	= 731.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4762	666.2	X .15	X	5,396.00	= 539,222.28
	9-12 DISADVANTAGED @ .4762	306.0	X .15	X	5,853.00	= 268,652.70
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,396.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	5.0	X .700	X	5,853.00	= 20,485.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,399.0		X	40.00	= 55,960.00
	9-12 STUDENT ASSESSMENT	642.5		X	40.00	= 25,700.00
	K-8 TECHNOLOGY RESOURCES	1,399.0		X	90.00	= 125,910.00
	9-12 TECHNOLOGY RESOURCES	642.5		X	273.00	= 175,402.50
	K-2 PUPILS	463.0	X .10	X	5,396.00	= 249,834.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,189,920.06
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					12,794,222.45
30	ADJUSTED TOTAL OPERATING ALLOCATION					12,794,222.45

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 61

2008-09

561 - 561

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	203,984.26	X	102.90%	=	209,899.80
32	SPECIAL EDUCATION - EPS ALLOCATION					2,654,027.85
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	943,118.06	X	102.90%	=	970,468.48
35	TRANSPORTATION - EPS ALLOCATION					1,191,476.60
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					156,097.14
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,181,969.88
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,976,192.33

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 61				
	11/01/08	BRIDGTON ELEM SCH-ADDN/REV	287,094.00	103,315.08	390,409.08
	05/01/09	BRIDGTON ELEM SCH-ADDN/REV	0.00	100,534.75	100,534.75
	11/01/08	NEW ELEM SCH-NAPLES	254,220.00	42,899.64	297,119.64
	05/01/09	NEW ELEM SCH-NAPLES	0.00	34,319.71	34,319.71
42	TOTAL PRINCIPAL & INTEREST		541,314.00	281,069.18	822,383.18
43	APPROVED LEASES FOR 2007-08 - S.A.D. 61				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 61				163,378.24
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 61				0.00
47	TOTAL DEBT SERVICE ALLOCATION				985,761.42
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				18,961,953.75

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 61

2008-09

561 - 561

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION	
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION
BRIDGTON	642.0	31.63%	5,997,665.97	0.00	5,997,665.97
CASCO	526.5	25.94%	4,918,730.80	0.00	4,918,730.80
NAPLES	596.5	29.39%	5,572,918.21	0.00	5,572,918.21
SEBAGO	264.5	13.04%	2,472,638.77	0.00	2,472,638.77
TOTAL	2,029.5				18,961,953.75

	2007 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BRIDGTON	882,400,000	6.790	5,991,496.00		5,997,665.97	5,991,496.00	36.40%	6.79M
CASCO	500,700,000	6.790	3,399,753.00		4,918,730.80	3,399,753.00	20.65%	6.79M
NAPLES	680,300,000	6.790	4,619,237.00		5,572,918.21	4,619,237.00	28.06%	6.79M
SEBAGO	360,950,000	6.790	2,450,850.50		2,472,638.77	2,450,850.50	14.89%	6.79M
TOTAL	2,424,350,000		16,461,336.50		18,961,953.75	16,461,336.50	100.00%	6.79M

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 61

2008-09

561 - 561

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,961,953.75	16,461,336.50	2,500,617.25
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,961,953.75	16,461,336.50	2,500,617.25
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			541.00
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			2,501,158.25
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 86.81%		STATE SHARE % = 13.19%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 86.81%		STATE SHARE % = 13.19%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	19,357,651.36		

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. 61

2008-09

561 - 561

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	139,897.92	188,339.83	0.00	0.00
August	139,897.92	188,339.84	0.00	0.00
September	139,897.92	0.00	0.00	0.00
October	139,897.92	0.00	0.00	0.00
November	139,897.92	0.00	687,528.72	687,528.72
December	139,897.92	0.00	0.00	0.00
Janurary	139,897.92	942,014.77	0.00	0.00
February	139,897.92	72,016.12	0.00	0.00
March	139,897.92	72,016.12	0.00	0.00
April	139,897.92	72,016.13	0.00	0.00
May	139,897.92	72,016.13	134,854.46	134,854.46
June	139,897.95	72,016.13	0.00	0.00
Total	1,678,775.07	1,678,775.07	822,383.18	822,383.18