

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 4

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)	329	175	504	296	800
10 ATTENDING PUPILS (OCTOBER 2007)	310	164	474	301	775
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	319.5	169.5	489.0 (62%)	298.5 (38%)	787.5

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	18.8 (17:1)	10.6 (16:1)	19.9 (15:1)	=	49.3 /	49.1 =	=	1.00 X	2232,931 =	=	1384,417	848,514
B. GUIDANCE	0.9 (350:1)	0.5 (350:1)	1.2 (250:1)	=	2.6 /	2.0 =	=	1.30 X	96,183 =	=	77,524	47,514
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.0 /	0.3 =	=	3.33 X	15,365 =	=	31,722	19,443
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.0 /	1.0 =	=	1.00 X	47,718 =	=	29,585	18,133
E. EDUCATION TECHS	3.2 (100:1)	1.7 (100:1)	1.2 (250:1)	=	6.1 /	15.1 =	=	.40 X	272,200 =	=	67,506	41,374
F. LIBRARY TECHS	0.6 (500:1)	0.3 (500:1)	0.6 (500:1)	=	1.5 /	3.4 =	=	.44 X	58,650 =	=	16,000	9,806
G. CLERICAL	1.6 (200:1)	0.8 (200:1)	1.5 (200:1)	=	3.9 /	6.0 =	=	.65 X	163,931 =	=	66,064	40,491
H. SCHOOL ADMIN.	1.0 (305:1)	0.6 (305:1)	0.9 (315:1)	=	2.5 /	3.6 =	=	.69 X	246,350 =	=	105,389	64,593

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	16,626	10,149
B. Supplies and Equipment	320	442	156,480	131,937
C. Professional Development	54	54	26,406	16,119
D. Instructional Leadership Support	22	22	10,758	6,567
E. Co- and Extra-Curricular Student	31	105	15,159	31,343
F. System Administration/Support	204	204	99,756	60,894
G. Operations & Maintenance	935	1,111	457,215	331,634

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	289,417	177,385
B. Education & Library Technicians	36.00%	30,062	18,425
C. Clerical	29.00%	19,159	11,742
D. School Administrators	14.00%	14,754	9,043

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-107,411	-65,830
16 Adjustment for Title I Revenues	-188,468	-115,512

17 TOTALS	2618,119	1713,762
18 E.P.S. RATES	5,354	5,741

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	546.0	261.0	807.0		
	OCTOBER 2005	520.0	278.0	798.0		
	APRIL 2006	506.0	271.0	777.0		
	OCTOBER 2006	499.0	285.0	784.0		
	APRIL 2007	493.0	284.0	777.0		
	OCTOBER 2007	465.0	284.0	749.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	479.0 +	25.83	X	5,354.00	= 2,702,859.82
	9-12 PUPILS	284.0 +	0.00	X	5,741.00	= 1,630,444.00
	ADULT EDUC. COURSES AT .1	3.8		X	5,741.00	= 21,815.80
	K-8 EQUIV. INSTR. PUPILS	0.875		X	5,354.00	= 4,684.75
	9-12 EQUIV. INSTR. PUPILS	3.625		X	5,741.00	= 20,811.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5505	263.7	X .15	X	5,354.00	= 211,777.47
	9-12 DISADVANTAGED @ .5505	156.3	X .15	X	5,741.00	= 134,597.75
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,354.00	= 3,747.80
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,741.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	479.0		X	40.00	= 19,160.00
	9-12 STUDENT ASSESSMENT	284.0		X	40.00	= 11,360.00
	K-8 TECHNOLOGY RESOURCES	479.0		X	90.00	= 43,110.00
	9-12 TECHNOLOGY RESOURCES	284.0		X	273.00	= 77,532.00
	K-2 PUPILS	151.5	X .10	X	5,354.00	= 81,113.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,963,013.62
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,814,123.21
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,814,123.21

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					533,883.15
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	100,198.62	X	102.90%	=	103,104.38
35	TRANSPORTATION - EPS ALLOCATION					273,730.39
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					65,852.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					976,569.92
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,790,693.13

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 4				
	11/01/08	NEW MIDDLE SCHOOL	320,325.00	48,487.99	368,812.99
	05/01/09	NEW MIDDLE SCHOOL	0.00	42,443.06	42,443.06
42	TOTAL PRINCIPAL & INTEREST		320,325.00	90,931.05	411,256.05
43	APPROVED LEASES FOR 2007-08 - S.A.D. 4				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 4				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 4				0.00
47	TOTAL DEBT SERVICE ALLOCATION				411,256.05
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,201,949.18

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	=	TOWN ALLOCATION
ABBOT	107.0	14.13%	876,335.42	0.00		876,335.42
CAMBRIDGE	66.0	8.71%	540,189.77	0.00		540,189.77
GUILFORD	237.5	31.35%	1,944,311.07	0.00		1,944,311.07
PARKMAN	129.0	17.03%	1,056,191.95	0.00		1,056,191.95
SANGERVILLE	178.5	23.56%	1,461,179.23	0.00		1,461,179.23
WELLINGTON	39.5	5.22%	323,741.75	0.00		323,741.75
TOTAL	757.5					6,201,949.19

	2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ABBOT	55,500,000	6.790	376,845.00		876,335.42	376,845.00	17.30%	6.79M
CAMBRIDGE	19,150,000	6.790	130,028.50		540,189.77	130,028.50	5.97%	6.79M
GUILFORD	123,600,000	6.790	839,244.00		1,944,311.07	839,244.00	38.53%	6.79M
PARKMAN	38,600,000	6.790	262,094.00		1,056,191.95	262,094.00	12.03%	6.79M
SANGERVILLE	67,950,000	6.790	461,380.50		1,461,179.23	461,380.50	21.18%	6.79M
WELLINGTON	15,950,000	6.790	108,300.50		323,741.75	108,300.50	4.99%	6.79M
TOTAL	320,750,000		2,177,892.50		6,201,949.19	2,177,892.50	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	6,201,949.18	2,177,892.50	4,024,056.68
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,201,949.18	2,177,892.50	4,024,056.68
51 PLUS AUDIT ADJUSTMENTS			47,758.80
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			4,867.90
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			4,076,683.38
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 35.12%		STATE SHARE % = 64.88%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 34.27%		STATE SHARE % = 65.73%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,350,839.59		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	305,452.27	303,568.29	0.00	0.00
August	305,452.27	303,568.29	0.00	0.00
September	305,452.27	303,568.29	0.00	0.00
October	305,452.27	303,568.30	0.00	0.00
November	305,452.27	303,568.30	368,812.99	368,812.99
December	305,452.27	303,568.30	0.00	0.00
Janurary	305,452.27	361,661.12	0.00	0.00
February	305,452.27	296,471.28	0.00	0.00
March	305,452.27	296,471.29	0.00	0.00
April	305,452.27	296,471.29	0.00	0.00
May	305,452.27	296,471.29	42,443.06	42,443.06
June	305,452.36	296,471.29	0.00	0.00
Total	3,665,427.33	3,665,427.33	411,256.05	411,256.05