

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 40

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)	856	452	1,308	633	1,941
10 ATTENDING PUPILS (OCTOBER 2007)	865	447	1,312	614	1,926
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	860.5	449.5	1,310.0 (68%)	623.5 (32%)	1,933.5

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	50.6 (17:1)	28.1 (16:1)	41.6 (15:1)	=	120.3	/	148.6	=	.81 X	6592,786	=	3631,307	1708,850
B. GUIDANCE	2.5 (350:1)	1.3 (350:1)	2.5 (250:1)	=	6.3	/	11.5	=	.55 X	561,674	=	210,066	98,855
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5	/	3.0	=	.83 X	168,246	=	94,958	44,686
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5	/	2.0	=	1.25 X	97,687	=	83,034	39,075
E. EDUCATION TECHS	8.6 (100:1)	4.5 (100:1)	2.5 (250:1)	=	15.6	/	28.5	=	.55 X	452,963	=	169,408	79,722
F. LIBRARY TECHS	1.7 (500:1)	0.9 (500:1)	1.2 (500:1)	=	3.8	/	6.0	=	.63 X	98,628	=	42,252	19,884
G. CLERICAL	4.3 (200:1)	2.2 (200:1)	3.1 (200:1)	=	9.6	/	16.6	=	.58 X	464,448	=	183,178	86,202
H. SCHOOL ADMIN.	2.8 (305:1)	1.5 (305:1)	2.0 (315:1)	=	6.3	/	9.0	=	.70 X	615,513	=	292,984	137,875

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	44,540	21,199
B. Supplies and Equipment	320	442	419,200	275,587
C. Professional Development	54	54	70,740	33,669
D. Instructional Leadership Support	22	22	28,820	13,717
E. Co- and Extra-Curricular Student	31	105	40,610	65,468
F. System Administration/Support	204	204	267,240	127,194
G. Operations & Maintenance	935	1,111	1224,850	692,709

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	763,679	359,379
B. Education & Library Technicians	36.00%	76,198	35,858
C. Clerical	29.00%	53,122	24,999
D. School Administrators	14.00%	41,018	19,303

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-351,866	-165,584

17 TOTALS	7385,337	3718,646
18 E.P.S. RATES	5,638	5,964

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,337.0	694.0	2,031.0		
	OCTOBER 2005	1,322.0	681.0	2,003.0		
	APRIL 2006	1,330.0	644.0	1,974.0		
	OCTOBER 2006	1,318.0	652.0	1,970.0		
	APRIL 2007	1,304.0	630.0	1,934.0		
	OCTOBER 2007	1,303.0	600.0	1,903.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,303.5 +	15.50	X	5,638.00	= 7,436,522.00
	9-12 PUPILS	615.0 +	35.16	X	5,964.00	= 3,877,554.24
	ADULT EDUC. COURSES AT .1	7.3		X	5,964.00	= 43,537.20
	K-8 EQUIV. INSTR. PUPILS	1.250		X	5,638.00	= 7,047.50
	9-12 EQUIV. INSTR. PUPILS	2.000		X	5,964.00	= 11,928.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5226	681.2	X .15	X	5,638.00	= 576,090.84
	9-12 DISADVANTAGED @ .5226	321.4	X .15	X	5,964.00	= 287,524.44
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,638.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,964.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,303.5		X	40.00	= 52,140.00
	9-12 STUDENT ASSESSMENT	615.0		X	40.00	= 24,600.00
	K-8 TECHNOLOGY RESOURCES	1,303.5		X	90.00	= 117,315.00
	9-12 TECHNOLOGY RESOURCES	615.0		X	273.00	= 167,895.00
	K-2 PUPILS	410.5	X .10	X	5,638.00	= 231,439.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 238,740.69
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,072,334.81
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					12,680,164.76
30	ADJUSTED TOTAL OPERATING ALLOCATION					12,680,164.76

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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					1,958,589.84
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	741,711.83	X	102.90%	=	763,221.47
35	TRANSPORTATION - EPS ALLOCATION					1,089,470.78
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					121,353.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,932,635.42
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					16,612,800.18

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #40				
	11/01/08	NEW MIDDLE SCH WALDOBORO	571,703.00	258,696.02	830,399.02
	05/01/09	NEW MIDDLE SCH WALDOBORO	0.00	248,691.22	248,691.22
	SAD 40				
	11/01/08	NEW WARREN COMM SCH-ELEM	277,500.00	99,862.33	377,362.33
	05/01/09	NEW WARREN COMM SCH-ELEM	0.00	97,174.92	97,174.92
42	TOTAL PRINCIPAL & INTEREST		849,203.00	704,424.49	1,553,627.49
43	APPROVED LEASES FOR 2007-08 - S.A.D. 40				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 40				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 40				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,553,627.49
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				18,166,427.67

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION = TOWN ALLOCATION
FRIENDSHIP	163.0	8.54%	1,551,412.92	0.00 = 1,551,412.92
UNION	260.5	13.65%	2,479,717.38	0.00 = 2,479,717.38
WALDOBORO	718.5	37.64%	6,837,843.37	0.00 = 6,837,843.37
WARREN	567.5	29.73%	5,400,878.95	0.00 = 5,400,878.95
WASHINGTON	199.5	10.44%	1,896,575.05	0.00 = 1,896,575.05
TOTAL	1,909.0			18,166,427.67

	2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
FRIENDSHIP	213,950,000	6.790	1,452,720.50	1,551,412.92	1,452,720.50	16.79%	6.79M
UNION	202,850,000	6.790	1,377,351.50	2,479,717.38	1,377,351.50	15.92%	6.79M
WALDOBORO	461,450,000	6.790	3,133,245.50	6,837,843.37	3,133,245.50	36.22%	6.79M
WARREN	272,250,000	6.790	1,848,577.50	5,400,878.95	1,848,577.50	21.37%	6.79M
WASHINGTON	123,550,000	6.790	838,904.50	1,896,575.05	838,904.50	9.70%	6.79M
TOTAL	1,274,050,000		8,650,799.50	18,166,427.67	8,650,799.50	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	18,166,427.67	8,650,799.50	9,515,628.17
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,166,427.67	8,650,799.50	9,515,628.17
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			850.00
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			9,516,478.17
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 47.62%		STATE SHARE % = 52.38%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 47.62%		STATE SHARE % = 52.38%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	18,558,597.72		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	663,570.89	688,981.05	0.00	0.00
August	663,570.89	688,981.05	0.00	0.00
September	663,570.89	688,981.05	0.00	0.00
October	663,570.89	688,981.05	0.00	0.00
November	663,570.89	688,981.06	1,207,761.35	1,207,761.35
December	663,570.89	688,981.06	0.00	0.00
Janurary	663,570.89	689,476.91	0.00	0.00
February	663,570.89	627,897.49	0.00	0.00
March	663,570.89	627,897.49	0.00	0.00
April	663,570.89	627,897.49	0.00	0.00
May	663,570.89	627,897.49	345,866.14	345,866.14
June	663,570.89	627,897.49	0.00	0.00
Total	7,962,850.68	7,962,850.68	1,553,627.49	1,553,627.49