

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 46

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)	470	189	659	363	1,022
10 ATTENDING PUPILS (OCTOBER 2007)	475	202	677	320	997
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	472.5	195.5	668.0 ( 66%)	341.5 ( 34%)	1,009.5

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	27.8 (17:1)	12.2 (16:1)	22.8 (15:1)	=	62.8 /	75.4 =		.83 X	3397,758 =		1861,292	958,847
B. GUIDANCE	1.4 (350:1)	0.6 (350:1)	1.4 (250:1)	=	3.4 /	4.0 =		.85 X	158,419 =		88,873	45,783
C. LIBRARIANS	0.6 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.2 /	1.0 =		1.20 X	51,218 =		40,565	20,897
D. HEALTH	0.6 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.2 /	1.0 =		1.20 X	41,866 =		33,158	17,081
E. EDUCATION TECHS	4.7 (100:1)	2.0 (100:1)	1.4 (250:1)	=	8.1 /	4.4 =		1.84 X	75,925 =		92,203	47,499
F. LIBRARY TECHS	0.9 (500:1)	0.4 (500:1)	0.7 (500:1)	=	2.0 /	2.1 =		.95 X	39,218 =		24,590	12,667
G. CLERICAL	2.4 (200:1)	1.0 (200:1)	1.7 (200:1)	=	5.1 /	9.4 =		.54 X	265,233 =		94,529	48,697
H. SCHOOL ADMIN.	1.5 (305:1)	0.6 (305:1)	1.1 (315:1)	=	3.2 /	4.4 =		.73 X	304,400 =		146,660	75,552

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	22,712	11,611
B. Supplies and Equipment	320	442	213,760	150,943
C. Professional Development	54	54	36,072	18,441
D. Instructional Leadership Support	22	22	14,696	7,513
E. Co- and Extra-Curricular Student	31	105	20,708	35,858
F. System Administration/Support	204	204	136,272	69,666
G. Operations & Maintenance	935	1,111	624,580	379,407

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	384,539	198,096
B. Education & Library Technicians	36.00%	42,045	21,660
C. Clerical	29.00%	27,413	14,122
D. School Administrators	14.00%	20,532	10,577

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-172,746	-88,985
16 Adjustment for Title I Revenues	-244,423	-125,915

17 TOTALS	3508,028	1930,016
18 E.P.S. RATES	5,252	5,652

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	682.0	356.0	1,038.0		
	OCTOBER 2005	684.0	355.0	1,039.0		
	APRIL 2006	672.0	355.0	1,027.0		
	OCTOBER 2006	656.0	361.0	1,017.0		
	APRIL 2007	659.0	356.0	1,015.0		
	OCTOBER 2007	677.0	311.0	988.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	668.0 +	3.66	X	5,252.00	= 3,527,558.32
	9-12 PUPILS	333.5 +	15.50	X	5,652.00	= 1,972,548.00
	ADULT EDUC. COURSES AT .1	3.0		X	5,652.00	= 16,956.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,252.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,652.00	= 1,413.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6145	410.5	X .15	X	5,252.00	= 323,391.90
	9-12 DISADVANTAGED @ .6145	204.9	X .15	X	5,652.00	= 173,714.22
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,252.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,652.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	668.0		X	40.00	= 26,720.00
	9-12 STUDENT ASSESSMENT	333.5		X	40.00	= 13,340.00
	K-8 TECHNOLOGY RESOURCES	668.0		X	90.00	= 60,120.00
	9-12 TECHNOLOGY RESOURCES	333.5		X	273.00	= 91,045.50
	K-2 PUPILS	233.0	X .10	X	5,252.00	= 122,371.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 27,218.44
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,356,396.98
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,165,705.07
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,165,705.07

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					885,090.04
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	754,295.86	X	102.90%	=	776,170.44
35	TRANSPORTATION - EPS ALLOCATION					457,102.54
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					60,280.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,178,643.02
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,344,348.09

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #46			
	05/01/09 NEW PREK8 DEXTER ELEM SCHOOL	0.00	665,281.40	665,281.40
42	TOTAL PRINCIPAL & INTEREST	0.00	665,281.40	665,281.40
43	APPROVED LEASES FOR 2007-08 - S.A.D. 46			0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 46			0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 46			0.00
47	TOTAL DEBT SERVICE ALLOCATION			665,281.40
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			9,009,629.49

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION = TOWN ALLOCATION
DEXTER	603.5	61.24%	5,517,497.10	0.00 = 5,517,497.10
EXETER	155.5	15.78%	1,421,719.53	0.00 = 1,421,719.53
GARLAND	176.0	17.86%	1,609,119.83	0.00 = 1,609,119.83
RIPLEY	50.5	5.12%	461,293.03	0.00 = 461,293.03
TOTAL	985.5			9,009,629.49

	2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
DEXTER	163,850,000	6.790	1,112,541.50	5,517,497.10	1,112,541.50	58.47%	6.79M
EXETER	45,450,000	6.790	308,605.50	1,421,719.53	308,605.50	16.22%	6.79M
GARLAND	41,800,000	6.790	283,822.00	1,609,119.83	283,822.00	14.92%	6.79M
RIPLEY	29,150,000	6.790	197,928.50	461,293.03	197,928.50	10.39%	6.79M
TOTAL	280,250,000		1,902,897.50	9,009,629.49	1,902,897.50	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	9,009,629.49	1,902,897.50	7,106,731.99
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,009,629.49	1,902,897.50	7,106,731.99
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			6,159.80
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			7,112,891.79
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 21.12%		STATE SHARE % = 78.88%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 21.05%		STATE SHARE % = 78.95%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,200,321.40		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	537,300.86	542,392.54	0.00	0.00
August	537,300.86	542,392.55	0.00	0.00
September	537,300.86	542,392.55	0.00	0.00
October	537,300.86	542,392.55	0.00	0.00
November	537,300.86	542,392.55	0.00	0.00
December	537,300.86	542,392.55	0.00	0.00
Janurary	537,300.86	545,985.73	0.00	0.00
February	537,300.86	529,453.87	0.00	0.00
March	537,300.86	529,453.87	0.00	0.00
April	537,300.86	529,453.87	0.00	0.00
May	537,300.86	529,453.88	665,281.40	665,281.40
June	537,300.93	529,453.88	0.00	0.00
Total	6,447,610.39	6,447,610.39	665,281.40	665,281.40