

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 47

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)	1,083	589	1,672	884	2,556
10 ATTENDING PUPILS (OCTOBER 2007)	1,106	579	1,685	883	2,568
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,094.5	584.0	1,678.5 (66%)	883.5 (34%)	2,562.0

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	64.4 (17:1)	36.5 (16:1)	58.9 (15:1)	=	159.8	175.2	=	.91 X	8213,666	=	4933,128	2541,308
B. GUIDANCE	3.1 (350:1)	1.7 (350:1)	3.5 (250:1)	=	8.3	9.1	=	.91 X	437,617	=	262,832	135,399
C. LIBRARIANS	1.4 (800:1)	0.7 (800:1)	1.1 (800:1)	=	3.2	3.0	=	1.07 X	157,228	=	111,034	57,200
D. HEALTH	1.4 (800:1)	0.7 (800:1)	1.1 (800:1)	=	3.2	4.8	=	.67 X	214,641	=	94,914	48,895
E. EDUCATION TECHS	10.9 (100:1)	5.8 (100:1)	3.5 (250:1)	=	20.2	26.3	=	.77 X	429,950	=	218,501	112,561
F. LIBRARY TECHS	2.2 (500:1)	1.2 (500:1)	1.8 (500:1)	=	5.2	6.7	=	.78 X	126,500	=	65,122	33,548
G. CLERICAL	5.5 (200:1)	2.9 (200:1)	4.4 (200:1)	=	12.8	12.9	=	.99 X	369,733	=	241,584	124,452
H. SCHOOL ADMIN.	3.6 (305:1)	1.9 (305:1)	2.8 (315:1)	=	8.3	8.8	=	.94 X	652,122	=	404,577	208,418

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	57,069	30,039
B. Supplies and Equipment	320	442	537,120	390,507
C. Professional Development	54	54	90,639	47,709
D. Instructional Leadership Support	22	22	36,927	19,437
E. Co- and Extra-Curricular Student	31	105	52,034	92,768
F. System Administration/Support	204	204	342,414	180,234
G. Operations & Maintenance	935	1,111	1569,398	981,569

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1026,363	528,732
B. Education & Library Technicians	36.00%	102,104	52,599
C. Clerical	29.00%	70,059	36,091
D. School Administrators	14.00%	56,641	29,179

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-229,317	-118,152
16 Adjustment for Title I Revenues	-223,177	-114,970

17 TOTALS	9819,964	5417,521
18 E.P.S. RATES	5,850	6,132

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,700.0	899.0	2,599.0		
	OCTOBER 2005	1,685.0	909.0	2,594.0		
	APRIL 2006	1,689.0	893.0	2,582.0		
	OCTOBER 2006	1,665.0	889.0	2,554.0		
	APRIL 2007	1,666.0	884.0	2,550.0		
	OCTOBER 2007	1,684.0	887.0	2,571.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,675.0 +	6.50	X	5,850.00	= 9,836,775.00
	9-12 PUPILS	885.5 +	8.00	X	6,132.00	= 5,478,942.00
	ADULT EDUC. COURSES AT .1	2.5		X	6,132.00	= 15,330.00
	K-8 EQUIV. INSTR. PUPILS	1.625		X	5,850.00	= 9,506.25
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,132.00	= 3,066.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3171	531.1	X .15	X	5,850.00	= 466,040.25
	9-12 DISADVANTAGED @ .3171	280.8	X .15	X	6,132.00	= 258,279.84
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,850.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,132.00	= 4,292.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,675.0		X	40.00	= 67,000.00
	9-12 STUDENT ASSESSMENT	885.5		X	40.00	= 35,420.00
	K-8 TECHNOLOGY RESOURCES	1,675.0		X	90.00	= 150,750.00
	9-12 TECHNOLOGY RESOURCES	885.5		X	273.00	= 241,741.50
	K-2 PUPILS	548.0	X .10	X	5,850.00	= 320,580.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,887,723.24
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					16,381,091.54
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,381,091.54

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	106,645.76	X	102.90%	=	109,738.49
32	SPECIAL EDUCATION - EPS ALLOCATION					2,313,591.68
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	177,633.90	X	102.90%	=	182,785.28
35	TRANSPORTATION - EPS ALLOCATION					1,151,385.82
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					163,908.62
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,921,409.89
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,302,501.43

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 47				
	11/01/08	MESSALONSKEE HS ADDN	415,750.00	39,883.78	455,633.78
	05/01/09	MESSALONSKEE HS ADDN	0.00	30,661.56	30,661.56
	MSAD 47				
	11/01/08	MESSALONSKEE MIDDLE SCH	594,949.03	200,071.35	795,020.38
	05/01/09	MESSALONSKEE MIDDLE SCH	0.00	189,042.26	189,042.26
42	TOTAL PRINCIPAL & INTEREST		1,010,699.03	459,658.95	1,470,357.98
43	APPROVED LEASES FOR 2007-08 - S.A.D. 47				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 47				212,936.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 47				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,683,293.98
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				21,985,795.41

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION
		+	=	TOWN ALLOCATION
BELGRADE	552.5	21.86%	4,806,094.88	0.00
OAKLAND	1,089.0	43.09%	9,473,679.24	0.00
ROME	145.0	5.74%	1,261,984.66	0.00
SIDNEY	741.0	29.31%	6,444,036.63	0.00
TOTAL	2,527.5			21,985,795.41

	2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BELGRADE	542,100,000	6.790		3,680,859.00		4,806,094.88	3,680,859.00	38.26%	6.79M
OAKLAND	376,950,000	6.790		2,559,490.50		9,473,679.24	2,559,490.50	26.61%	6.79M
ROME	253,750,000	6.790		1,722,962.50		1,261,984.66	1,261,984.66	13.12%	4.97M
SIDNEY	311,800,000	6.790		2,117,122.00		6,444,036.63	2,117,122.00	22.01%	6.79M
TOTAL	1,484,600,000			10,080,434.00		21,985,795.41	9,619,456.16	100.00%	6.48M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,985,795.41	9,619,456.16	12,366,339.25
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,985,795.41	9,619,456.16	12,366,339.25
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			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			12,366,339.25
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 43.75%		STATE SHARE % = 56.25%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 43.75%		STATE SHARE % = 56.25%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	22,492,427.11		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	907,998.43	931,675.61	0.00	0.00
August	907,998.43	931,675.61	0.00	0.00
September	907,998.43	931,675.61	0.00	0.00
October	907,998.43	931,675.62	0.00	0.00
November	907,998.43	931,675.62	1,250,654.16	1,250,654.16
December	907,998.43	931,675.62	0.00	0.00
Janurary	907,998.43	931,675.62	0.00	0.00
February	907,998.43	872,594.82	0.00	0.00
March	907,998.43	872,594.82	0.00	0.00
April	907,998.43	872,594.82	0.00	0.00
May	907,998.43	872,594.82	219,703.82	219,703.82
June	907,998.54	883,872.68	0.00	0.00
Total	10,895,981.27	10,895,981.27	1,470,357.98	1,470,357.98