

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 49

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)	1,101	581	1,682	910	2,592
10 ATTENDING PUPILS (OCTOBER 2007)	1,116	560	1,676	863	2,539
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,108.5	570.5	1,679.0 (65%)	886.5 (35%)	2,565.5

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	65.2 (17:1)	35.7 (16:1)	59.1 (15:1)	=	160.0 /	186.3 =	=	.86 X	8539,781 =	=	4773,738	2570,474
B. GUIDANCE	3.2 (350:1)	1.6 (350:1)	3.5 (250:1)	=	8.3 /	9.6 =	=	.86 X	442,532 =	=	247,376	133,202
C. LIBRARIANS	1.4 (800:1)	0.7 (800:1)	1.1 (800:1)	=	3.2 /	3.0 =	=	1.07 X	171,819 =	=	119,500	64,346
D. HEALTH	1.4 (800:1)	0.7 (800:1)	1.1 (800:1)	=	3.2 /	4.0 =	=	.80 X	173,766 =	=	90,358	48,655
E. EDUCATION TECHS	11.1 (100:1)	5.7 (100:1)	3.5 (250:1)	=	20.3 /	7.0 =	=	2.90 X	126,149 =	=	237,791	128,041
F. LIBRARY TECHS	2.2 (500:1)	1.1 (500:1)	1.8 (500:1)	=	5.1 /	4.0 =	=	1.28 X	70,155 =	=	58,369	31,429
G. CLERICAL	5.5 (200:1)	2.9 (200:1)	4.4 (200:1)	=	12.8 /	14.9 =	=	.86 X	423,654 =	=	236,822	127,520
H. SCHOOL ADMIN.	3.6 (305:1)	1.9 (305:1)	2.8 (315:1)	=	8.3 /	6.7 =	=	1.24 X	494,817 =	=	398,822	214,751

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	57,086	30,141
B. Supplies and Equipment	320	442	537,280	391,833
C. Professional Development	54	54	90,666	47,871
D. Instructional Leadership Support	22	22	36,938	19,503
E. Co- and Extra-Curricular Student	31	105	52,049	93,083
F. System Administration/Support	204	204	342,516	180,846
G. Operations & Maintenance	935	1,111	1569,865	984,902

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	993,885	535,169
B. Education & Library Technicians	36.00%	106,618	57,409
C. Clerical	29.00%	68,678	36,981
D. School Administrators	14.00%	55,835	30,065

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-223,346	-120,245
16 Adjustment for Title I Revenues	-423,353	-227,959

17 TOTALS	9427,491	5378,015
18 E.P.S. RATES	5,615	6,067

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,743.0	945.0	2,688.0		
	OCTOBER 2005	1,754.0	927.0	2,681.0		
	APRIL 2006	1,765.0	914.0	2,679.0		
	OCTOBER 2006	1,741.0	928.0	2,669.0		
	APRIL 2007	1,687.0	940.0	2,627.0		
	OCTOBER 2007	1,670.0	893.0	2,563.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X X X X	SAU EPS RATES	
	K-8 PUPILS	1,678.5 +	48.16	X	5,615.00	= 9,695,195.90
	9-12 PUPILS	916.5 +	8.00	X	6,067.00	= 5,608,941.50
	ADULT EDUC. COURSES AT .1	10.5		X	6,067.00	= 63,703.50
	K-8 EQUIV. INSTR. PUPILS	2.375		X	5,615.00	= 13,335.63
	9-12 EQUIV. INSTR. PUPILS	1.375		X	6,067.00	= 8,342.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4952	831.2	X .15	X	5,615.00	= 700,078.20
	9-12 DISADVANTAGED @ .4952	453.9	X .15	X	6,067.00	= 413,071.70
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,615.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,067.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,678.5		X	40.00	= 67,140.00
	9-12 STUDENT ASSESSMENT	916.5		X	40.00	= 36,660.00
	K-8 TECHNOLOGY RESOURCES	1,678.5		X	90.00	= 151,065.00
	9-12 TECHNOLOGY RESOURCES	916.5		X	273.00	= 250,204.50
	K-2 PUPILS	594.0	X .10	X	5,615.00	= 333,531.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 87,857.08
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					17,429,126.14
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					16,906,252.35
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,906,252.35

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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					2,216,912.25
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	246,214.08	X	102.90%	=	253,354.29
35	TRANSPORTATION - EPS ALLOCATION					917,291.67
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					212,318.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,599,876.21
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,506,128.56

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 49				
	11/01/08	BENTON, ADDN & REN ELEM	366,300.00	0.00	366,300.00
	05/01/09	BENTON, ADDN & REN ELEM	0.00	13,369.95	13,369.95
42	TOTAL PRINCIPAL & INTEREST		366,300.00	13,369.95	379,669.95
43	APPROVED LEASES FOR 2007-08 - S.A.D. 49				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 49				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 49				0.00
47	TOTAL DEBT SERVICE ALLOCATION				379,669.95
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				20,885,798.51

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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
ALBION	337.5	13.09%	2,733,951.02	0.00
BENTON	849.5	32.94%	6,879,782.03	0.00
CLINTON	566.5	21.97%	4,588,609.93	0.00
FAIRFIELD	825.5	32.00%	6,683,455.52	0.00
TOTAL	2,579.0			20,885,798.50

	2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ALBION	100,550,000	6.790		682,734.50		2,733,951.02	682,734.50	15.00%	6.79M
BENTON	127,250,000	6.790		864,027.50		6,879,782.03	864,027.50	18.98%	6.79M
CLINTON	136,550,000	6.790		927,174.50		4,588,609.93	927,174.50	20.37%	6.79M
FAIRFIELD	306,000,000	6.790		2,077,740.00		6,683,455.52	2,077,740.00	45.65%	6.79M
TOTAL	670,350,000			4,551,676.50		20,885,798.50	4,551,676.50	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	20,885,798.51	4,551,676.50	16,334,122.01
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,885,798.51	4,551,676.50	16,334,122.01
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			7,073.39
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			16,327,048.62
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 21.79%		STATE SHARE % = 78.21%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 21.83%		STATE SHARE % = 78.17%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	21,408,672.30		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,328,948.22	1,342,355.22	0.00	0.00
August	1,328,948.22	1,342,355.22	0.00	0.00
September	1,328,948.22	0.00	0.00	0.00
October	1,328,948.22	2,684,710.44	0.00	0.00
November	1,328,948.22	1,342,355.22	366,300.00	366,300.00
December	1,328,948.22	1,342,355.22	0.00	0.00
Janurary	1,328,948.22	1,342,355.22	0.00	0.00
February	1,328,948.22	1,310,178.42	0.00	0.00
March	1,328,948.22	1,310,178.42	0.00	0.00
April	1,328,948.22	1,310,178.43	0.00	0.00
May	1,328,948.22	1,310,178.43	13,369.95	13,369.95
June	1,328,948.25	1,310,178.43	0.00	0.00
Total	15,947,378.67	15,947,378.67	379,669.95	379,669.95