

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 56

2008-09

556 - 556

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	403	155	558	239	797
10 ATTENDING PUPILS (OCTOBER 2007)	388	155	543	234	777
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	395.5	155.0	550.5 ( 70%)	236.5 ( 30%)	787.0

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	23.3 (17:1)	9.7 (16:1)	15.8 (15:1)	=	48.8 /	60.8 =		.80 X	2762,798 =		1547,167	663,071
B. GUIDANCE	1.1 (350:1)	0.4 (350:1)	0.9 (250:1)	=	2.4 /	5.0 =		.48 X	261,452 =		87,848	37,649
C. LIBRARIANS	0.5 (800:1)	0.2 (800:1)	0.3 (800:1)	=	1.0 /	2.0 =		.50 X	93,801 =		32,831	14,070
D. HEALTH	0.5 (800:1)	0.2 (800:1)	0.3 (800:1)	=	1.0 /	1.0 =		1.00 X	42,316 =		29,621	12,695
E. EDUCATION TECHS	4.0 (100:1)	1.6 (100:1)	0.9 (250:1)	=	6.5 /	4.1 =		1.59 X	72,608 =		80,813	34,634
F. LIBRARY TECHS	0.8 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.6 /	2.0 =		.80 X	36,546 =		20,466	8,771
G. CLERICAL	2.0 (200:1)	0.8 (200:1)	1.2 (200:1)	=	4.0 /	7.2 =		.56 X	212,341 =		83,238	35,673
H. SCHOOL ADMIN.	1.3 (305:1)	0.5 (305:1)	0.8 (315:1)	=	2.6 /	5.3 =		.49 X	344,877 =		118,293	50,697

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	18,717	8,041
B. Supplies and Equipment	320	442	176,160	104,533
C. Professional Development	54	54	29,727	12,771
D. Instructional Leadership Support	22	22	12,111	5,203
E. Co- and Extra-Curricular Student	31	105	17,066	24,833
F. System Administration/Support	204	204	112,302	48,246
G. Operations & Maintenance	935	1,111	514,718	262,752

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	322,519	138,222
B. Education & Library Technicians	36.00%	36,460	15,626
C. Clerical	29.00%	24,139	10,345
D. School Administrators	14.00%	16,561	7,098

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	24,186	10,365
16 Adjustment for Title I Revenues	-161,471	-69,202

17 TOTALS	3143,471	1436,093
18 E.P.S. RATES	5,710	6,072

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 56

2008-09

556 - 556

## =====

## A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	564.0	271.0	835.0		
	OCTOBER 2005	557.0	261.0	818.0		
	APRIL 2006	552.0	252.0	804.0		
	OCTOBER 2006	547.0	246.0	793.0		
	APRIL 2007	556.0	239.0	795.0		
	OCTOBER 2007	543.0	238.0	781.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	549.5 +	3.66	X	5,710.00	= 3,158,543.60
	9-12 PUPILS	238.5 +	12.66	X	6,072.00	= 1,525,043.52
	ADULT EDUC. COURSES AT .1	2.2		X	6,072.00	= 13,358.40
	K-8 EQUIV. INSTR. PUPILS	0.375		X	5,710.00	= 2,141.25
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,072.00	= 2,277.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5912	324.9	X .15	X	5,710.00	= 278,276.85
	9-12 DISADVANTAGED @ .5912	141.0	X .15	X	6,072.00	= 128,422.80
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,710.00	= 3,997.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,072.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	549.5		X	40.00	= 21,980.00
	9-12 STUDENT ASSESSMENT	238.5		X	40.00	= 9,540.00
	K-8 TECHNOLOGY RESOURCES	549.5		X	90.00	= 49,455.00
	9-12 TECHNOLOGY RESOURCES	238.5		X	273.00	= 65,110.50
	K-2 PUPILS	226.0	X .10	X	5,710.00	= 129,046.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,387,191.92
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,225,576.16
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,225,576.16

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 56

2008-09

556 - 556

=====

B. OTHER SUBSIDIZABLE COSTS

-----

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	16,638.19	X	102.90%	=	17,120.70
32	SPECIAL EDUCATION - EPS ALLOCATION					880,443.30
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	327,392.75	X	102.90%	=	336,887.14
35	TRANSPORTATION - EPS ALLOCATION					482,469.09
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					39,045.67
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,755,965.90
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,981,542.06

C. DEBT SERVICE ALLOCATIONS

-----

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 56				
	11/01/08	ADDN/RENV DIST MIDDLE/HIGH SCH	227,876.00	93,827.96	321,703.96
	05/01/09	ADDN/RENV DIST MIDDLE/HIGH SCH	0.00	89,213.47	89,213.47
	SAD 56				
	11/01/08	NEW ELEM SCHOOL	230,900.00	0.00	230,900.00
	05/01/09	NEW ELEM SCHOOL	0.00	17,028.88	17,028.88
42	TOTAL PRINCIPAL & INTEREST		458,776.00	200,070.31	658,846.31
43	APPROVED LEASES FOR 2007-08 - S.A.D. 56				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 56				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 56				0.00
47	TOTAL DEBT SERVICE ALLOCATION				658,846.31
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,640,388.37

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 56

2008-09

556 - 556

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION																																															
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION																																														
FRANKFORT	176.5	22.72%	1,735,896.24		0.00		1,735,896.24																																														
SEARSPORT	379.5	48.84%	3,731,565.68		0.00		3,731,565.68																																														
STOCKTON SPRINGS	221.0	28.44%	2,172,926.45		0.00		2,172,926.45																																														
 TOTAL	 777.0						 7,640,388.37																																														
<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <td></td> <td style="text-align: center;">2007 STATE VALUATION X</td> <td style="text-align: center;">MILL EXPECTATION =</td> <td style="text-align: center;">TOWN CONTRIBUTION</td> <td style="text-align: center;">OR</td> <td style="text-align: center;">TOWN ALLOCATION</td> <td></td> <td></td> <td></td> </tr> </thead> <tbody> <tr> <td>FRANKFORT</td> <td style="text-align: right;">66,150,000</td> <td style="text-align: right;">6.790</td> <td style="text-align: right;">449,158.50</td> <td></td> <td style="text-align: right;">1,735,896.24</td> <td style="text-align: right;">449,158.50</td> <td style="text-align: right;">13.97%</td> <td style="text-align: right;">6.79M</td> </tr> <tr> <td>SEARSPORT</td> <td style="text-align: right;">237,450,000</td> <td style="text-align: right;">6.790</td> <td style="text-align: right;">1,612,285.50</td> <td></td> <td style="text-align: right;">3,731,565.68</td> <td style="text-align: right;">1,612,285.50</td> <td style="text-align: right;">50.15%</td> <td style="text-align: right;">6.79M</td> </tr> <tr> <td>STOCKTON SPRINGS</td> <td style="text-align: right;">169,900,000</td> <td style="text-align: right;">6.790</td> <td style="text-align: right;">1,153,621.00</td> <td></td> <td style="text-align: right;">2,172,926.45</td> <td style="text-align: right;">1,153,621.00</td> <td style="text-align: right;">35.88%</td> <td style="text-align: right;">6.79M</td> </tr> <tr> <td> TOTAL</td> <td style="text-align: right;"> 473,500,000</td> <td></td> <td style="text-align: right;"> 3,215,065.00</td> <td></td> <td style="text-align: right;"> 7,640,388.37</td> <td style="text-align: right;"> 3,215,065.00</td> <td style="text-align: right;"> 100.00%</td> <td style="text-align: right;"> 6.79M</td> </tr> </tbody> </table>										2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION				FRANKFORT	66,150,000	6.790	449,158.50		1,735,896.24	449,158.50	13.97%	6.79M	SEARSPORT	237,450,000	6.790	1,612,285.50		3,731,565.68	1,612,285.50	50.15%	6.79M	STOCKTON SPRINGS	169,900,000	6.790	1,153,621.00		2,172,926.45	1,153,621.00	35.88%	6.79M	 TOTAL	 473,500,000		 3,215,065.00		 7,640,388.37	 3,215,065.00	 100.00%	 6.79M
	2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION																																																
FRANKFORT	66,150,000	6.790	449,158.50		1,735,896.24	449,158.50	13.97%	6.79M																																													
SEARSPORT	237,450,000	6.790	1,612,285.50		3,731,565.68	1,612,285.50	50.15%	6.79M																																													
STOCKTON SPRINGS	169,900,000	6.790	1,153,621.00		2,172,926.45	1,153,621.00	35.88%	6.79M																																													
 TOTAL	 473,500,000		 3,215,065.00		 7,640,388.37	 3,215,065.00	 100.00%	 6.79M																																													

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 56

2008-09

556 - 556

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,640,388.37	3,215,065.00	4,425,323.37
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,640,388.37	3,215,065.00	4,425,323.37
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			2,369.60
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			4,427,692.97
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 42.08%	STATE SHARE % = 57.92%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 42.05%	STATE SHARE % = 57.95%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,802,004.13		

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 56

2008-09

556 - 556

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	314,070.55	321,692.42	0.00	0.00
August	314,070.55	321,692.42	0.00	0.00
September	314,070.55	321,692.42	0.00	0.00
October	314,070.55	321,692.42	0.00	0.00
November	314,070.55	321,692.42	552,603.96	552,603.96
December	314,070.55	321,692.42	0.00	0.00
Janurary	314,070.55	323,074.64	0.00	0.00
February	314,070.55	299,161.90	0.00	0.00
March	314,070.55	299,161.90	0.00	0.00
April	314,070.55	299,161.90	0.00	0.00
May	314,070.55	299,161.90	106,242.35	106,242.35
June	314,070.61	318,969.90	0.00	0.00
Total	3,768,846.66	3,768,846.66	658,846.31	658,846.31