

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 52

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)	955	483	1,438	690	2,128
10 ATTENDING PUPILS (OCTOBER 2007)	893	498	1,391	691	2,082
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	924.0	490.5	1,414.5 (67%)	690.5 (33%)	2,105.0

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	54.4 (17:1)	30.7 (16:1)	46.0 (15:1)	=	131.1 /	157.6 =	=	.83 X	6829,101 =	=	3797,663	1870,491
B. GUIDANCE	2.6 (350:1)	1.4 (350:1)	2.8 (250:1)	=	6.8 /	9.5 =	=	.72 X	416,982 =	=	201,152	99,075
C. LIBRARIANS	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7 /	3.0 =	=	.90 X	171,522 =	=	103,428	50,942
D. HEALTH	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7 /	2.9 =	=	.93 X	129,154 =	=	80,476	39,637
E. EDUCATION TECHS	9.2 (100:1)	4.9 (100:1)	2.8 (250:1)	=	16.9 /	21.7 =	=	.78 X	362,375 =	=	189,378	93,275
F. LIBRARY TECHS	1.8 (500:1)	1.0 (500:1)	1.4 (500:1)	=	4.2 /	4.0 =	=	1.05 X	79,402 =	=	55,859	27,513
G. CLERICAL	4.6 (200:1)	2.5 (200:1)	3.5 (200:1)	=	10.6 /	12.9 =	=	.82 X	372,232 =	=	204,504	100,726
H. SCHOOL ADMIN.	3.0 (305:1)	1.6 (305:1)	2.2 (315:1)	=	6.8 /	9.2 =	=	.74 X	658,830 =	=	326,648	160,886

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	48,093	23,477
B. Supplies and Equipment	320	442	452,640	305,201
C. Professional Development	54	54	76,383	37,287
D. Instructional Leadership Support	22	22	31,119	15,191
E. Co- and Extra-Curricular Student	31	105	43,850	72,503
F. System Administration/Support	204	204	288,558	140,862
G. Operations & Maintenance	935	1,111	1322,558	767,146

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	794,717	391,428
B. Education & Library Technicians	36.00%	88,285	43,484
C. Clerical	29.00%	59,306	29,211
D. School Administrators	14.00%	45,731	22,524

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-119,904	-59,053
16 Adjustment for Title I Revenues	-143,706	-70,780

17 TOTALS	7946,736	4161,024
18 E.P.S. RATES	5,618	6,026

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,424.0	721.0	2,145.0		
	OCTOBER 2005	1,431.0	759.0	2,190.0		
	APRIL 2006	1,445.0	740.0	2,185.0		
	OCTOBER 2006	1,444.0	738.0	2,182.0		
	APRIL 2007	1,446.0	692.0	2,138.0		
	OCTOBER 2007	1,400.0	692.0	2,092.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,423.0 +	8.66	X	5,618.00	= 8,043,065.88
	9-12 PUPILS	692.0 +	31.66	X	6,026.00	= 4,360,775.16
	ADULT EDUC. COURSES AT .1	25.9		X	6,026.00	= 156,073.40
	K-8 EQUIV. INSTR. PUPILS	0.375		X	5,618.00	= 2,106.75
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,026.00	= 3,013.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3243	461.5	X .15	X	5,618.00	= 388,906.05
	9-12 DISADVANTAGED @ .3243	224.4	X .15	X	6,026.00	= 202,835.16
	K-8 LIMITED ENGLISH PROF.	24.0	X .500	X	5,618.00	= 67,416.00
	9-12 LIMITED ENGLISH PROF.	6.0	X .500	X	6,026.00	= 18,078.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,423.0		X	40.00	= 56,920.00
	9-12 STUDENT ASSESSMENT	692.0		X	40.00	= 27,680.00
	K-8 TECHNOLOGY RESOURCES	1,423.0		X	90.00	= 128,070.00
	9-12 TECHNOLOGY RESOURCES	692.0		X	273.00	= 188,916.00
	K-2 PUPILS	438.0	X .10	X	5,618.00	= 246,068.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 100,077.53
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,990,001.33
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,570,301.29
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,570,301.29

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	119,525.00	X	102.90%	=	122,991.23
32	SPECIAL EDUCATION - EPS ALLOCATION					2,146,491.41
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					1,140,811.58
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					75,369.17
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,485,663.39
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,055,964.68

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 52				
	11/01/08	LEAVITT HS ADDIN, IN TURNER	879,700.00	219,726.55	1,099,426.55
	05/01/09	LEAVITT HS ADDIN, IN TURNER	0.00	230,173.49	230,173.49
	11/01/08	NEW ELEM	239,500.00	31,614.00	271,114.00
	05/01/09	NEW ELEM	0.00	23,710.50	23,710.50
42	TOTAL PRINCIPAL & INTEREST		1,119,200.00	505,224.54	1,624,424.54
43	APPROVED LEASES FOR 2007-08 - S.A.D. 52				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 52				45,136.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 52				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,669,560.54
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				18,725,525.22

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
GREENE	709.5	33.67%	6,304,884.34		0.00		6,304,884.34			
LEEDS	371.0	17.61%	3,297,564.99		0.00		3,297,564.99			
TURNER	1,026.5	48.72%	9,123,075.89		0.00		9,123,075.89			
TOTAL	2,107.0						18,725,525.22			
			2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
GREENE			277,800,000	6.790	1,886,262.00		6,304,884.34	1,886,262.00	33.23%	6.79M
LEEDS			139,900,000	6.790	949,921.00		3,297,564.99	949,921.00	16.73%	6.79M
TURNER			418,350,000	6.790	2,840,596.50		9,123,075.89	2,840,596.50	50.04%	6.79M
TOTAL			836,050,000		5,676,779.50		18,725,525.22	5,676,779.50	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	18,725,525.22	5,676,779.50	13,048,745.72
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,725,525.22	5,676,779.50	13,048,745.72
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			13,048,745.72
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 30.32%		STATE SHARE % = 69.68%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 30.32%		STATE SHARE % = 69.68%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	19,145,225.26		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	952,026.76	971,156.44	0.00	0.00
August	952,026.76	971,156.44	0.00	0.00
September	952,026.76	971,156.44	0.00	0.00
October	952,026.76	971,156.44	0.00	0.00
November	952,026.76	967,543.42	1,370,540.55	1,370,540.55
December	952,026.76	967,543.42	0.00	0.00
Janurary	952,026.76	967,543.43	0.00	0.00
February	952,026.76	927,413.03	0.00	0.00
March	952,026.76	927,413.03	0.00	0.00
April	952,026.76	927,413.03	0.00	0.00
May	952,026.76	927,413.03	253,883.99	253,883.99
June	952,026.82	927,413.03	0.00	0.00
Total	11,424,321.18	11,424,321.18	1,624,424.54	1,624,424.54