

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 58

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) | 368 | 222 | 590 | 316 | 906 |
| 10 ATTENDING PUPILS (OCTOBER 2007) | 398 | 203 | 601 | 321 | 922 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007 | 383.0 | 212.5 | 595.5 (65%) | 318.5 (35%) | 914.0 |

| 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 | 22.5 (17:1) | 13.3 (16:1) | 21.2 (15:1) | = | 57.0 / | 71.0 = | | .80 X | 3101,375 = | | 1612,715 | 868,385 |
| B. GUIDANCE | 1.1 (350:1) | 0.6 (350:1) | 1.3 (250:1) | = | 3.0 / | 1.6 = | | 1.88 X | 82,009 = | | 100,215 | 53,962 |
| C. LIBRARIANS | 0.5 (800:1) | 0.3 (800:1) | 0.4 (800:1) | = | 1.2 / | 1.0 = | | 1.20 X | 36,627 = | | 28,569 | 15,383 |
| D. HEALTH | 0.5 (800:1) | 0.3 (800:1) | 0.4 (800:1) | = | 1.2 / | 1.5 = | | .80 X | 62,799 = | | 32,655 | 17,584 |
| E. EDUCATION TECHS | 3.8 (100:1) | 2.1 (100:1) | 1.3 (250:1) | = | 7.2 / | 3.1 = | | 2.32 X | 46,365 = | | 69,919 | 37,648 |
| F. LIBRARY TECHS | 0.8 (500:1) | 0.4 (500:1) | 0.6 (500:1) | = | 1.8 / | 4.0 = | | .45 X | 65,752 = | | 19,232 | 10,356 |
| G. CLERICAL | 1.9 (200:1) | 1.1 (200:1) | 1.6 (200:1) | = | 4.6 / | 8.5 = | | .54 X | 247,299 = | | 86,802 | 46,739 |
| H. SCHOOL ADMIN. | 1.3 (305:1) | 0.7 (305:1) | 1.0 (315:1) | = | 3.0 / | 5.8 = | | .52 X | 389,728 = | | 131,728 | 70,931 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 34 | 34 | 20,247 | 10,829 |
| B. Supplies and Equipment | 320 | 442 | 190,560 | 140,777 |
| C. Professional Development | 54 | 54 | 32,157 | 17,199 |
| D. Instructional Leadership Support | 22 | 22 | 13,101 | 7,007 |
| E. Co- and Extra-Curricular Student | 31 | 105 | 18,461 | 33,443 |
| F. System Administration/Support | 204 | 204 | 121,482 | 64,974 |
| G. Operations & Maintenance | 935 | 1,111 | 556,793 | 353,854 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 337,089 | 181,510 |
| B. Education & Library Technicians | 36.00% | 32,094 | 17,281 |
| C. Clerical | 29.00% | 25,173 | 13,554 |
| D. School Administrators | 14.00% | 18,442 | 9,930 |

| | | |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96) | -100,595 | -54,163 |
| 16 Adjustment for Title I Revenues | -210,311 | -113,244 |

| | | |
|-----------------|----------|----------|
| 17 TOTALS | 3136,527 | 1803,937 |
| 18 E.P.S. RATES | 5,267 | 5,664 |

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A. OPERATING COST ALLOCATIONS

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| | | | | | | |
|----|---|-------------|-------------|-------|-----------|----------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2005 | 504.0 | 238.0 | 742.0 | | |
| | OCTOBER 2005 | 483.0 | 254.0 | 737.0 | | |
| | APRIL 2006 | 468.0 | 245.0 | 713.0 | | |
| | OCTOBER 2006 | 446.0 | 250.0 | 696.0 | | |
| | APRIL 2007 | 436.0 | 241.0 | 677.0 | | |
| | OCTOBER 2007 | 435.0 | 239.0 | 674.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 435.5 + | 26.50 | X | 5,267.00 | = 2,433,354.00 |
| | 9-12 PUPILS | 240.0 + | 4.50 | X | 5,664.00 | = 1,384,848.00 |
| | ADULT EDUC. COURSES AT .1 | 2.2 | | X | 5,664.00 | = 12,460.80 |
| | K-8 EQUIV. INSTR. PUPILS | 0.500 | | X | 5,267.00 | = 2,633.50 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,664.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .5678 | 247.3 | X .15 | X | 5,267.00 | = 195,379.37 |
| | 9-12 DISADVANTAGED @ .5678 | 136.3 | X .15 | X | 5,664.00 | = 115,800.48 |
| | K-8 LIMITED ENGLISH PROF. | 7.0 | X .700 | X | 5,267.00 | = 25,808.30 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,664.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 435.5 | | X | 40.00 | = 17,420.00 |
| | 9-12 STUDENT ASSESSMENT | 240.0 | | X | 40.00 | = 9,600.00 |
| | K-8 TECHNOLOGY RESOURCES | 435.5 | | X | 90.00 | = 39,195.00 |
| | 9-12 TECHNOLOGY RESOURCES | 240.0 | | X | 273.00 | = 65,520.00 |
| | K-2 PUPILS | 144.5 | X .10 | X | 5,267.00 | = 76,108.15 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 79,632.80 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 4,457,760.40 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 4,324,027.58 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 4,324,027.58 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|-----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2006-07 | 58,042.00 | X | 102.90% | = | 59,725.22 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 579,037.03 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07 | 0.00 | X | 102.90% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 364,901.12 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2007-08 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 1,003,663.37 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 5,327,690.95 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|-----------------|------------|-----------|--------------|
| | SAD 58 STRONG | | | | |
| | 11/01/08 | ELEM ADDN | 149,656.15 | 37,902.03 | 187,558.18 |
| | 05/01/09 | ELEM ADDN | 0.00 | 34,875.85 | 34,875.85 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 149,656.15 | 72,777.88 | 222,434.03 |
| 43 | APPROVED LEASES FOR 2007-08 - S.A.D. 58 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 58 | | | | 26,872.00 |
| 44 | INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 58 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 249,306.03 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 5,576,996.98 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|--|--------------------------|--|-------------------------|---|
| | | | | |
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + DEBT ALLOCATION = TOWN ALLOCATION |
| AVON | 72.0 10.74% | | 598,969.48 | 0.00 = 598,969.48 |
| EUSTIS | 87.0 12.98% | | 723,894.21 | 0.00 = 723,894.21 |
| KINGFIELD | 163.0 24.31% | | 1,355,767.97 | 0.00 = 1,355,767.97 |
| PHILLIPS | 158.0 23.56% | | 1,313,940.49 | 0.00 = 1,313,940.49 |
| STRONG | 190.5 28.41% | | 1,584,424.84 | 0.00 = 1,584,424.84 |
| TOTAL | 670.5 | | | 5,576,996.99 |

| | 2007 STATE VALUATION X | MILL EXPECTATION | = TOWN CONTRIBUTION | OR TOWN ALLOCATION | | | |
|-----------|---------------------------|---------------------|------------------------|-----------------------|--------------|---------|-------|
| AVON | 28,750,000 | 6.790 | 195,212.50 | 598,969.48 | 195,212.50 | 8.94% | 6.79M |
| EUSTIS | 107,950,000 | 6.790 | 732,980.50 | 723,894.21 | 723,894.21 | 33.13% | 6.71M |
| KINGFIELD | 78,200,000 | 6.790 | 530,978.00 | 1,355,767.97 | 530,978.00 | 24.30% | 6.79M |
| PHILLIPS | 56,300,000 | 6.790 | 382,277.00 | 1,313,940.49 | 382,277.00 | 17.50% | 6.79M |
| STRONG | 51,900,000 | 6.790 | 352,401.00 | 1,584,424.84 | 352,401.00 | 16.13% | 6.79M |
| TOTAL | 323,100,000 | | 2,193,849.00 | 5,576,996.99 | 2,184,762.71 | 100.00% | 6.76M |

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------------|-----------------------|------------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 5,576,996.98 | 2,184,762.71 | 3,392,234.27 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 5,576,996.98 | 2,184,762.71 | 3,392,234.27 |
| 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 | | | 351.95- |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 696.00 |
| 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 | | | 3,392,578.32 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 39.17% | | STATE SHARE % = 60.83% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 39.17% | | STATE SHARE % = 60.83% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 5,710,729.80 | | |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July | 264,178.69 | 269,825.50 | 0.00 | 0.00 |
| August | 264,178.69 | 269,825.50 | 0.00 | 0.00 |
| September | 264,178.69 | 0.00 | 0.00 | 0.00 |
| October | 264,178.69 | 539,651.00 | 0.00 | 0.00 |
| November | 264,178.69 | 269,825.50 | 187,558.18 | 187,558.18 |
| December | 264,178.69 | 269,825.50 | 0.00 | 0.00 |
| Janurary | 264,178.69 | 270,231.50 | 0.00 | 0.00 |
| February | 264,178.69 | 256,191.95 | 0.00 | 0.00 |
| March | 264,178.69 | 256,191.96 | 0.00 | 0.00 |
| April | 264,178.69 | 256,191.96 | 0.00 | 0.00 |
| May | 264,178.69 | 256,191.96 | 34,875.85 | 34,875.85 |
| June | 264,178.70 | 256,191.96 | 0.00 | 0.00 |
| Total | 3,170,144.29 | 3,170,144.29 | 222,434.03 | 222,434.03 |