

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 16

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)	334	233	567	400	967
10 ATTENDING PUPILS (OCTOBER 2007)	337	209	546	404	950
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	335.5	221.0	556.5 (58%)	402.0 (42%)	958.5

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	19.7 (17:1)	13.8 (16:1)	26.8 (15:1)	=	60.3	/	71.6	=	.84 X	3260,331	=	1588,433	1150,245
B. GUIDANCE	1.0 (350:1)	0.6 (350:1)	1.6 (250:1)	=	3.2	/	3.6	=	.89 X	206,898	=	106,801	77,338
C. LIBRARIANS	0.4 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.2	/	1.0	=	1.20 X	37,818	=	26,322	19,060
D. HEALTH	0.4 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.2	/	2.0	=	.60 X	97,687	=	33,995	24,617
E. EDUCATION TECHS	3.4 (100:1)	2.2 (100:1)	1.6 (250:1)	=	7.2	/	6.9	=	1.04 X	113,717	=	68,594	49,672
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.8 (500:1)	=	1.9	/	2.0	=	.95 X	39,041	=	21,512	15,577
G. CLERICAL	1.7 (200:1)	1.1 (200:1)	2.0 (200:1)	=	4.8	/	5.0	=	.96 X	140,578	=	78,274	56,681
H. SCHOOL ADMIN.	1.1 (305:1)	0.7 (305:1)	1.3 (315:1)	=	3.1	/	2.8	=	1.11 X	205,219	=	132,120	95,673

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	18,921	13,668
B. Supplies and Equipment	320	442	178,080	177,684
C. Professional Development	54	54	30,051	21,708
D. Instructional Leadership Support	22	22	12,243	8,844
E. Co- and Extra-Curricular Student	31	105	17,252	42,210
F. System Administration/Support	204	204	113,526	82,008
G. Operations & Maintenance	935	1,111	520,328	446,622

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	333,555	241,539
B. Education & Library Technicians	36.00%	32,438	23,490
C. Clerical	29.00%	22,699	16,437
D. School Administrators	14.00%	18,497	13,394

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-124,108	-89,869
16 Adjustment for Title I Revenues	-79,258	-57,394

17 TOTALS	3150,274	2429,203
18 E.P.S. RATES	5,661	6,043

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	519.0	283.0	802.0		
	OCTOBER 2005	515.0	290.0	805.0		
	APRIL 2006	521.0	284.0	805.0		
	OCTOBER 2006	507.0	293.0	800.0		
	APRIL 2007	510.0	284.0	794.0		
	OCTOBER 2007	510.0	278.0	788.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	510.0 +	3.66	X	5,661.00	= 2,907,829.26
	9-12 PUPILS	281.0 +	4.33	X	6,043.00	= 1,724,249.19
	ADULT EDUC. COURSES AT .1	3.7		X	6,043.00	= 22,359.10
	K-8 EQUIV. INSTR. PUPILS	0.875		X	5,661.00	= 4,953.38
	9-12 EQUIV. INSTR. PUPILS	0.875		X	6,043.00	= 5,287.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3627	185.0	X .15	X	5,661.00	= 157,092.75
	9-12 DISADVANTAGED @ .3627	101.9	X .15	X	6,043.00	= 92,367.26
	K-8 LIMITED ENGLISH PROF.	6.0	X .700	X	5,661.00	= 23,776.20
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,043.00	= 8,460.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	510.0		X	40.00	= 20,400.00
	9-12 STUDENT ASSESSMENT	281.0		X	40.00	= 11,240.00
	K-8 TECHNOLOGY RESOURCES	510.0		X	90.00	= 45,900.00
	9-12 TECHNOLOGY RESOURCES	281.0		X	273.00	= 76,713.00
	K-2 PUPILS	191.0	X .10	X	5,661.00	= 108,125.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,208,753.07
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,052,490.47
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,052,490.47

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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					854,939.43
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	53,874.95	X	102.90%	=	55,437.32
35	TRANSPORTATION - EPS ALLOCATION					327,982.84
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,238,359.59
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,290,850.06

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 16				
	11/01/08	ADDN & REN TO HALL-DALE HS	182,500.00	9,628.90	192,128.90
	05/01/09	ADDN & REN TO HALL-DALE HS	0.00	6,478.50	6,478.50
	11/01/08	ADDL FUNDS-HALL DALE HS	5,600.00	0.00	5,600.00
	05/01/09	ADDL FUNDS-HALL DALE HS	0.00	413.00	413.00
	MSAD 16				
	11/01/08	NEW HALL-DALE ELEM SCHOOL	495,389.00	194,192.36	689,581.36
	05/01/09	NEW HALL-DALE ELEM SCHOOL	0.00	186,761.53	186,761.53
42	TOTAL PRINCIPAL & INTEREST		683,489.00	397,474.29	1,080,963.29
43	APPROVED LEASES FOR 2007-08 - S.A.D. 16				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 16				34,944.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 16				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,115,907.29
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,406,757.35

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION			
FARMINGDALE	497.5	63.30%	4,688,477.40	0.00	4,688,477.40			
HALLOWELL	288.5	36.70%	2,718,279.95	0.00	2,718,279.95			
TOTAL	786.0				7,406,757.35			
		2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
FARMINGDALE		163,350,000	6.790	1,109,146.50	4,688,477.40	1,109,146.50	46.68%	6.79M
HALLOWELL		186,550,000	6.790	1,266,674.50	2,718,279.95	1,266,674.50	53.32%	6.79M
TOTAL		349,900,000		2,375,821.00	7,406,757.35	2,375,821.00	100.00%	6.79M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			7,406,757.35	2,375,821.00	5,030,936.35		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			7,406,757.35	2,375,821.00	5,030,936.35		
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					1,500.00		
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00		
60	ADJUSTED STATE CONTRIBUTION					5,032,436.35		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 32.08%	STATE SHARE % = 67.92%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 32.06%	STATE SHARE % = 67.94%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION			7,563,019.95				

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	329,289.42	334,335.40	0.00	0.00
August	329,289.42	334,335.40	0.00	0.00
September	329,289.42	334,335.40	0.00	0.00
October	329,289.42	334,335.41	0.00	0.00
November	329,289.42	334,335.41	887,310.26	887,310.26
December	329,289.42	334,335.41	0.00	0.00
Janurary	329,289.42	335,210.37	0.00	0.00
February	329,289.42	317,665.21	0.00	0.00
March	329,289.42	317,665.22	0.00	0.00
April	329,289.42	317,665.22	0.00	0.00
May	329,289.42	317,665.22	193,653.03	193,653.03
June	329,289.44	339,589.39	0.00	0.00
Total	3,951,473.06	3,951,473.06	1,080,963.29	1,080,963.29