

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 25

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)	199	103	302	145	447
10 ATTENDING PUPILS (OCTOBER 2007)	211	88	299	144	443
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	205.0	95.5	300.5 (68%)	144.5 (32%)	445.0

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	12.1 (17:1)	6.0 (16:1)	9.6 (15:1)	=	27.7 /	38.2 =	.73 X	1699,545 =	843,654	397,014
B. GUIDANCE	0.6 (350:1)	0.3 (350:1)	0.6 (250:1)	=	1.5 /	1.0 =	1.50 X	51,218 =	52,242	24,585
C. LIBRARIANS	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	0.0 =	.60 X	0 =	12,150	5,717
D. HEALTH	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	1.0 =	.60 X	49,969 =	20,387	9,594
E. EDUCATION TECHS	2.1 (100:1)	1.0 (100:1)	0.6 (250:1)	=	3.7 /	6.0 =	.62 X	96,135 =	40,531	19,073
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9 /	2.0 =	.45 X	36,986 =	11,318	5,326
G. CLERICAL	1.0 (200:1)	0.5 (200:1)	0.7 (200:1)	=	2.2 /	3.0 =	.73 X	83,133 =	41,267	19,420
H. SCHOOL ADMIN.	0.7 (305:1)	0.3 (305:1)	0.5 (315:1)	=	1.5 /	1.9 =	.79 X	133,021 =	71,459	33,628

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	10,217	4,913
B. Supplies and Equipment	320	442	96,160	63,869
C. Professional Development	54	54	16,227	7,803
D. Instructional Leadership Support	22	22	6,611	3,179
E. Co- and Extra-Curricular Student	31	105	9,316	15,173
F. System Administration/Support	204	204	61,302	29,478
G. Operations & Maintenance	935	1,111	280,968	160,540

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	176,402	83,013
B. Education & Library Technicians	36.00%	18,666	8,784
C. Clerical	29.00%	11,967	5,632
D. School Administrators	14.00%	10,004	4,708

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-158,431	-74,568
16 Adjustment for Title I Revenues	-101,523	-47,775

17 TOTALS	1530,892	779,104
18 E.P.S. RATES	5,094	5,392

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	264.0	109.0	373.0		
	OCTOBER 2005	279.0	125.0	404.0		
	APRIL 2006	286.0	123.0	409.0		
	OCTOBER 2006	278.0	130.0	408.0		
	APRIL 2007	282.0	124.0	406.0		
	OCTOBER 2007	282.0	127.0	409.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	282.0 +	0.00	X	5,094.00	= 1,436,508.00
	9-12 PUPILS	125.5 +	0.00	X	5,392.00	= 676,696.00
	ADULT EDUC. COURSES AT .1	1.1		X	5,392.00	= 5,931.20
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,094.00	= 1,273.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,392.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7128	201.0	X .15	X	5,094.00	= 153,584.10
	9-12 DISADVANTAGED @ .7128	89.5	X .15	X	5,392.00	= 72,387.60
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,094.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,392.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	282.0		X	40.00	= 11,280.00
	9-12 STUDENT ASSESSMENT	125.5		X	40.00	= 5,020.00
	K-8 TECHNOLOGY RESOURCES	282.0		X	90.00	= 25,380.00
	9-12 TECHNOLOGY RESOURCES	125.5		X	273.00	= 34,261.50
	K-2 PUPILS	114.5	X .10	X	5,094.00	= 58,326.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 123,036.60
	9-12 SMALL SCHOOL ADJUSTMENT					= 58,810.50
	OPERATING ALLOCATION					2,662,495.30
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,582,620.44
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,582,620.44

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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					301,055.68
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	175,576.10	X	102.90%	=	180,667.81
35	TRANSPORTATION - EPS ALLOCATION					253,607.84
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					64,123.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					799,454.33
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,382,074.77

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - S.A.D. 25				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 25				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 25				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,382,074.77

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION
		+	=	TOWN ALLOCATION
MT. CHASE PLT.	30.0	7.44%	251,626.36	0.00
PATTEN	164.0	40.69%	1,376,166.22	0.00
SHERMAN	135.5	33.62%	1,137,053.54	0.00
STACYVILLE	73.5	18.25%	617,228.65	0.00
TOTAL	403.0			3,382,074.77

	2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
MT. CHASE PLT.	23,450,000	6.790		159,225.50		251,626.36	159,225.50	17.64%	6.79M
PATTEN	39,800,000	6.790		270,242.00		1,376,166.22	270,242.00	29.95%	6.79M
SHERMAN	34,600,000	6.790		234,934.00		1,137,053.54	234,934.00	26.03%	6.79M
STACYVILLE	35,050,000	6.790		237,989.50		617,228.65	237,989.50	26.38%	6.79M
TOTAL	132,900,000			902,391.00		3,382,074.77	902,391.00	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	3,382,074.77	902,391.00	2,479,683.77
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,382,074.77	902,391.00	2,479,683.77
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			17,250.00
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			2,496,933.77
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 26.68%		STATE SHARE % = 73.32%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 26.17%		STATE SHARE % = 73.83%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,461,949.63		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	208,077.81	209,298.31	0.00	0.00
August	208,077.81	209,298.31	0.00	0.00
September	208,077.81	209,298.31	0.00	0.00
October	208,077.81	209,298.31	0.00	0.00
November	208,077.81	209,298.31	0.00	0.00
December	208,077.81	209,298.31	0.00	0.00
Janurary	208,077.81	219,360.81	0.00	0.00
February	208,077.81	204,356.62	0.00	0.00
March	208,077.81	204,356.62	0.00	0.00
April	208,077.81	204,356.62	0.00	0.00
May	208,077.81	204,356.62	0.00	0.00
June	208,077.86	204,356.62	0.00	0.00
Total	2,496,933.77	2,496,933.77	0.00	0.00