

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 29

2008-09

529 - 529

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	623	303	926	371	1,297
10 ATTENDING PUPILS (OCTOBER 2007)	632	289	921	382	1,303
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	627.5	296.0	923.5 (71%)	376.5 (29%)	1,300.0

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	36.9 (17:1)	18.5 (16:1)	25.1 (15:1)	=	80.5 /	91.1 =	=	.88 X	3976,842 =	=	2484,731	1014,890
B. GUIDANCE	1.8 (350:1)	0.8 (350:1)	1.5 (250:1)	=	4.1 /	3.0 =	=	1.37 X	152,463 =	=	148,301	60,573
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.7 /	2.0 =	=	.85 X	92,908 =	=	56,070	22,902
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.7 /	2.0 =	=	.85 X	91,835 =	=	55,423	22,637
E. EDUCATION TECHS	6.3 (100:1)	3.0 (100:1)	1.5 (250:1)	=	10.8 /	17.5 =	=	.62 X	294,276 =	=	129,540	52,911
F. LIBRARY TECHS	1.3 (500:1)	0.6 (500:1)	0.8 (500:1)	=	2.7 /	3.0 =	=	.90 X	54,891 =	=	35,075	14,327
G. CLERICAL	3.1 (200:1)	1.5 (200:1)	1.9 (200:1)	=	6.5 /	6.0 =	=	1.08 X	173,739 =	=	133,223	54,415
H. SCHOOL ADMIN.	2.1 (305:1)	1.0 (305:1)	1.2 (315:1)	=	4.3 /	3.0 =	=	1.43 X	213,678 =	=	216,948	88,612

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	31,399	12,801
B. Supplies and Equipment	320	442	295,520	166,413
C. Professional Development	54	54	49,869	20,331
D. Instructional Leadership Support	22	22	20,317	8,283
E. Co- and Extra-Curricular Student	31	105	28,629	39,533
F. System Administration/Support	204	204	188,394	76,806
G. Operations & Maintenance	935	1,111	863,473	418,292

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	521,460	212,990
B. Education & Library Technicians	36.00%	59,261	24,206
C. Clerical	29.00%	38,635	15,780
D. School Administrators	14.00%	30,373	12,406

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-472,852	-193,134
16 Adjustment for Title I Revenues	-271,798	-111,016

17 TOTALS	4641,989	2034,957
18 E.P.S. RATES	5,027	5,405

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S.A.D. 29

2008-09

529 - 529

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	944.0	353.0	1,297.0		
	OCTOBER 2005	921.0	398.0	1,319.0		
	APRIL 2006	923.0	389.0	1,312.0		
	OCTOBER 2006	903.0	404.0	1,307.0		
	APRIL 2007	925.0	391.0	1,316.0		
	OCTOBER 2007	920.0	400.0	1,320.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	922.5 +	0.16	X	5,027.00	= 4,638,211.82
	9-12 PUPILS	395.5 +	0.00	X	5,405.00	= 2,137,677.50
	ADULT EDUC. COURSES AT .1	16.6		X	5,405.00	= 89,723.00
	K-8 EQUIV. INSTR. PUPILS	0.500		X	5,027.00	= 2,513.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,405.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5402	498.3	X .15	X	5,027.00	= 375,743.12
	9-12 DISADVANTAGED @ .5402	213.6	X .15	X	5,405.00	= 173,176.20
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,027.00	= 7,037.80
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	5,405.00	= 3,783.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	922.5		X	40.00	= 36,900.00
	9-12 STUDENT ASSESSMENT	395.5		X	40.00	= 15,820.00
	K-8 TECHNOLOGY RESOURCES	922.5		X	90.00	= 83,025.00
	9-12 TECHNOLOGY RESOURCES	395.5		X	273.00	= 107,971.50
	K-2 PUPILS	366.0	X .10	X	5,027.00	= 183,988.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 52,949.92
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,908,521.06
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,671,265.42
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,671,265.42

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S.A.D. 29

2008-09

529 - 529

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	86,410.25	X	102.90%	=	88,916.15
32	SPECIAL EDUCATION - EPS ALLOCATION					1,063,944.40
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	529,351.87	X	102.90%	=	544,703.07
35	TRANSPORTATION - EPS ALLOCATION					342,107.16
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					126,760.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,166,430.78
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,837,696.20

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 29				
	11/01/08	NEW MIDDLE SCHOOL	217,500.00	34,528.13	252,028.13
	05/01/09	NEW MIDDLE SCHOOL	0.00	27,622.50	27,622.50
42	TOTAL PRINCIPAL & INTEREST		217,500.00	62,150.63	279,650.63
43	APPROVED LEASES FOR 2007-08 - S.A.D. 29				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 29				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 29				0.00
47	TOTAL DEBT SERVICE ALLOCATION				279,650.63
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				10,117,346.83

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 29

2008-09

529 - 529

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	
HAMMOND PLT.	11.5	0.92%	93,079.59		0.00		93,079.59	
HOULTON	973.5	77.76%	7,867,248.90		0.00		7,867,248.90	
LITTLETON	151.0	12.06%	1,220,152.03		0.00		1,220,152.03	
MONTICELLO	116.0	9.26%	936,866.32		0.00		936,866.32	
 TOTAL	 1,252.0						 10,117,346.84	
			2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION
HAMMOND PLT.			5,550,000	6.790		37,684.50		93,079.59
HOULTON			225,600,000	6.790		1,531,824.00		7,867,248.90
LITTLETON			34,350,000	6.790		233,236.50		1,220,152.03
MONTICELLO			31,100,000	6.790		211,169.00		936,866.32
 TOTAL			 296,600,000			 2,013,914.00		 10,117,346.84
								37,684.50 1.87% 6.79M
								1,531,824.00 76.06% 6.79M
								233,236.50 11.58% 6.79M
								211,169.00 10.49% 6.79M
								2,013,914.00 100.00% 6.79M

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A U G U S T A 04333

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S.A.D. 29

2008-09

529 - 529

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,117,346.83	2,013,914.00	8,103,432.83
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,117,346.83	2,013,914.00	8,103,432.83
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			38,140.00
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			8,141,572.83
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 19.91%		STATE SHARE % = 80.09%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 19.53%		STATE SHARE % = 80.47%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	10,354,602.47		

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
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S.A.D. 29

2008-09

529 - 529

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	655,160.18	657,913.85	0.00	0.00
August	655,160.18	657,913.85	0.00	0.00
September	655,160.18	657,913.85	0.00	0.00
October	655,160.18	657,913.85	0.00	0.00
November	655,160.18	657,913.85	252,028.13	252,028.13
December	655,160.18	657,913.85	0.00	0.00
Janurary	655,160.18	677,688.85	0.00	0.00
February	655,160.18	646,502.05	0.00	0.00
March	655,160.18	646,502.05	0.00	0.00
April	655,160.18	647,915.38	0.00	0.00
May	655,160.18	647,915.38	27,622.50	27,622.50
June	655,160.22	647,915.39	0.00	0.00
Total	7,861,922.20	7,861,922.20	279,650.63	279,650.63