

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 63

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)	427	211	638	0	638
10 ATTENDING PUPILS (OCTOBER 2007)	411	204	615	0	615
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	419.0	207.5	626.5 (100%)	0.0 (0%)	626.5

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	24.6 (17:1)	13.0 (16:1)	0.0 (15:1)	=	37.6 /	46.3 =	=	.81 X	2053,464 =	=	1663,306	0
B. GUIDANCE	1.2 (350:1)	0.6 (350:1)	0.0 (250:1)	=	1.8 /	1.8 =	=	1.00 X	98,446 =	=	98,446	0
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.8 /	1.0 =	=	.80 X	51,814 =	=	41,451	0
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.8 /	1.4 =	=	.57 X	61,943 =	=	35,308	0
E. EDUCATION TECHS	4.2 (100:1)	2.1 (100:1)	0.0 (250:1)	=	6.3 /	0.0 =	=	6.30 X	0 =	=	77,673	0
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	0.0 (500:1)	=	1.2 /	0.0 =	=	1.20 X	0 =	=	15,851	0
G. CLERICAL	2.1 (200:1)	1.0 (200:1)	0.0 (200:1)	=	3.1 /	3.0 =	=	1.03 X	88,271 =	=	90,919	0
H. SCHOOL ADMIN.	1.4 (305:1)	0.7 (305:1)	0.0 (315:1)	=	2.1 /	2.9 =	=	.72 X	201,136 =	=	144,818	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	21,301	0
B. Supplies and Equipment	320	442	200,480	0
C. Professional Development	54	54	33,831	0
D. Instructional Leadership Support	22	22	13,783	0
E. Co- and Extra-Curricular Student	31	105	19,422	0
F. System Administration/Support	204	204	127,806	0
G. Operations & Maintenance	935	1,111	585,778	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	349,317	0
B. Education & Library Technicians	36.00%	33,669	0
C. Clerical	29.00%	26,367	0
D. School Administrators	14.00%	20,275	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	52,374	0
16 Adjustment for Title I Revenues	-68,718	0

17 TOTALS	3583,456	0
18 E.P.S. RATES	5,720	6,447

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	629.0	364.0	993.0		
	OCTOBER 2005	636.0	348.0	984.0		
	APRIL 2006	652.0	354.0	1,006.0		
	OCTOBER 2006	641.0	346.0	987.0		
	APRIL 2007	634.0	325.0	959.0		
	OCTOBER 2007	616.0	312.0	928.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	625.0 +	9.66	X	5,720.00	= 3,630,255.20
	9-12 PUPILS	318.5 +	0.00	X	6,447.00	= 2,053,369.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,447.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	1.000		X	5,720.00	= 5,720.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,447.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2143	133.9	X .15	X	5,720.00	= 114,886.20
	9-12 DISADVANTAGED @ .2143	68.3	X .15	X	6,447.00	= 66,049.52
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,720.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,447.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	625.0		X	40.00	= 25,000.00
	9-12 STUDENT ASSESSMENT	318.5		X	40.00	= 12,740.00
	K-8 TECHNOLOGY RESOURCES	625.0		X	90.00	= 56,250.00
	9-12 TECHNOLOGY RESOURCES	318.5		X	273.00	= 86,950.50
	K-2 PUPILS	209.5	X .10	X	5,720.00	= 119,834.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,171,054.92
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,985,923.27
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,985,923.27

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	1,145.00	X	102.90%	=	1,178.21
32	SPECIAL EDUCATION - EPS ALLOCATION					863,178.42
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	159,597.00	X	102.90%	=	164,225.31
35	TRANSPORTATION - EPS ALLOCATION					359,707.94
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					60,367.56
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,448,657.44
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,434,580.71

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST	
	SAD 63 HOLDEN				
	11/01/08 ADDN TO HOLLBROOK SCHOOL	139,133.34		15,316.71	154,450.05
	05/01/09 ADDN TO HOLLBROOK SCHOOL	0.00		11,967.56	11,967.56
42	TOTAL PRINCIPAL & INTEREST	139,133.34		27,284.27	166,417.61
43	APPROVED LEASES FOR 2007-08 - S.A.D. 63				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 63				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 63				15,014.36
47	TOTAL DEBT SERVICE ALLOCATION				181,431.97
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,616,012.68

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
CLIFTON	154.5	16.44%	1,252,072.48		0.00		1,252,072.48			
EDDINGTON	319.0	33.94%	2,584,874.70		0.00		2,584,874.70			
HOLDEN	466.5	49.62%	3,779,065.49		0.00		3,779,065.49			
 TOTAL	 940.0						 7,616,012.67			
			2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CLIFTON			54,900,000	6.790	372,771.00		1,252,072.48	372,771.00	13.81%	6.79M
EDDINGTON			115,600,000	6.790	784,924.00		2,584,874.70	784,924.00	29.07%	6.79M
HOLDEN			227,150,000	6.790	1,542,348.50		3,779,065.49	1,542,348.50	57.12%	6.79M
 TOTAL			 397,650,000		 2,700,043.50		 7,616,012.67	 2,700,043.50	 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	7,616,012.68	2,700,043.50	4,915,969.18
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,616,012.68	2,700,043.50	4,915,969.18
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			38,934.14
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			14,969.30
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			4,892,004.34
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 35.45%	STATE SHARE % = 64.55%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 35.77%	STATE SHARE % = 64.23%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,801,144.33		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	393,798.89	400,504.45	0.00	0.00
August	393,798.89	400,504.45	0.00	0.00
September	393,798.89	0.00	0.00	0.00
October	393,798.89	0.00	0.00	0.00
November	393,798.89	0.00	154,450.05	154,450.05
December	393,798.89	1,602,017.80	0.00	0.00
Janurary	393,798.89	409,236.53	0.00	0.00
February	393,798.89	382,664.70	0.00	0.00
March	393,798.89	382,664.70	0.00	0.00
April	393,798.89	0.00	0.00	0.00
May	393,798.89	0.00	11,967.56	11,967.56
June	393,798.94	1,147,994.10	0.00	0.00
Total	4,725,586.73	4,725,586.73	166,417.61	166,417.61