

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  
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 64

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)	564	264	828	416	1,244
10 ATTENDING PUPILS (OCTOBER 2007)	574	283	857	377	1,234
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	569.0	273.5	842.5 ( 68%)	396.5 ( 32%)	1,239.0

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	33.5 (17:1)	17.1 (16:1)	26.4 (15:1)	=	77.0 /	80.2 =	=	.96 X	3323,815 =	=	2169,786	1021,076
B. GUIDANCE	1.6 (350:1)	0.8 (350:1)	1.6 (250:1)	=	4.0 /	3.0 =	=	1.33 X	156,930 =	=	141,928	66,789
C. LIBRARIANS	0.7 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.5 /	1.0 =	=	1.50 X	58,960 =	=	60,139	28,301
D. HEALTH	0.7 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.5 /	1.6 =	=	.94 X	70,676 =	=	45,176	21,259
E. EDUCATION TECHS	5.7 (100:1)	2.7 (100:1)	1.6 (250:1)	=	10.0 /	22.3 =	=	.45 X	382,028 =	=	116,901	55,012
F. LIBRARY TECHS	1.1 (500:1)	0.5 (500:1)	0.8 (500:1)	=	2.4 /	2.0 =	=	1.20 X	35,078 =	=	28,624	13,470
G. CLERICAL	2.8 (200:1)	1.4 (200:1)	2.0 (200:1)	=	6.2 /	10.3 =	=	.60 X	288,936 =	=	117,886	55,476
H. SCHOOL ADMIN.	1.9 (305:1)	0.9 (305:1)	1.3 (315:1)	=	4.1 /	4.7 =	=	.87 X	329,488 =	=	194,925	91,730

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	28,645	13,481
B. Supplies and Equipment	320	442	269,600	175,253
C. Professional Development	54	54	45,495	21,411
D. Instructional Leadership Support	22	22	18,535	8,723
E. Co- and Extra-Curricular Student	31	105	26,118	41,633
F. System Administration/Support	204	204	171,870	80,886
G. Operations & Maintenance	935	1,111	787,738	440,512

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	459,236	216,111
B. Education & Library Technicians	36.00%	52,389	24,654
C. Clerical	29.00%	34,187	16,088
D. School Administrators	14.00%	27,290	12,842

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.89)	-382,482	-179,991
16 Adjustment for Title I Revenues	-187,295	-88,139

17 TOTALS	4226,689	2136,576
18 E.P.S. RATES	5,017	5,389

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	905.0	423.0	1,328.0		
	OCTOBER 2005	867.0	464.0	1,331.0		
	APRIL 2006	860.0	451.0	1,311.0		
	OCTOBER 2006	857.0	426.0	1,283.0		
	APRIL 2007	832.0	419.0	1,251.0		
	OCTOBER 2007	863.0	383.0	1,246.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	847.5 +	16.50	X	5,017.00	= 4,334,688.00
	9-12 PUPILS	401.0 +	26.66	X	5,389.00	= 2,304,659.74
	ADULT EDUC. COURSES AT .1	0.8		X	5,389.00	= 4,311.20
	K-8 EQUIV. INSTR. PUPILS	0.375		X	5,017.00	= 1,881.38
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,389.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5052	428.2	X .15	X	5,017.00	= 322,241.91
	9-12 DISADVANTAGED @ .5052	202.6	X .15	X	5,389.00	= 163,771.71
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,017.00	= 3,511.90
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	5,389.00	= 3,772.30
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	847.5		X	40.00	= 33,900.00
	9-12 STUDENT ASSESSMENT	401.0		X	40.00	= 16,040.00
	K-8 TECHNOLOGY RESOURCES	847.5		X	90.00	= 76,275.00
	9-12 TECHNOLOGY RESOURCES	401.0		X	273.00	= 109,473.00
	K-2 PUPILS	275.0	X .10	X	5,017.00	= 137,967.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 40,226.15
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,552,719.79
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,326,138.19
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,326,138.19

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					889,769.51
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	230,493.19	X	102.90%	=	237,177.49
35	TRANSPORTATION - EPS ALLOCATION					902,787.64
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,029,734.64
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,355,872.83

C. DEBT SERVICE ALLOCATIONS

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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. 64				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 64				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 64				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,355,872.83

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION
		+	=	TOWN ALLOCATION
BRADFORD	196.0	15.76%	1,474,485.56	0.00
CORINTH	474.5	38.16%	3,570,201.07	0.00
HUDSON	235.5	18.94%	1,772,002.31	0.00
KENDUSKEAG	172.5	13.87%	1,297,659.56	0.00
STETSON	165.0	13.27%	1,241,524.32	0.00
 TOTAL	 1,243.5			 9,355,872.82

	2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BRADFORD	48,350,000	6.790		328,296.50		1,474,485.56	328,296.50	13.26%	6.79M
CORINTH	121,150,000	6.790		822,608.50		3,570,201.07	822,608.50	33.24%	6.79M
HUDSON	77,000,000	6.790		522,830.00		1,772,002.31	522,830.00	21.12%	6.79M
KENDUSKEAG	52,800,000	6.790		358,512.00		1,297,659.56	358,512.00	14.49%	6.79M
STETSON	65,200,000	6.790		442,708.00		1,241,524.32	442,708.00	17.89%	6.79M
 TOTAL	 364,500,000			 2,474,955.00		 9,355,872.82	 2,474,955.00	 100.00%	 6.79M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,355,872.83	2,474,955.00	6,880,917.83
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,355,872.83	2,474,955.00	6,880,917.83
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			6,954.40
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			6,887,872.23
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 26.45%		STATE SHARE % = 73.55%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 26.38%		STATE SHARE % = 73.62%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,582,454.43		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	573,989.35	580,699.81	0.00	0.00
August	573,989.35	580,699.82	0.00	0.00
September	573,989.35	580,699.82	0.00	0.00
October	573,989.35	580,699.82	0.00	0.00
November	573,989.35	580,699.82	0.00	0.00
December	573,989.35	580,699.82	0.00	0.00
Janurary	573,989.35	584,756.54	0.00	0.00
February	573,989.35	563,783.35	0.00	0.00
March	573,989.35	563,783.35	0.00	0.00
April	573,989.35	563,783.36	0.00	0.00
May	573,989.35	563,783.36	0.00	0.00
June	573,989.38	563,783.36	0.00	0.00
Total	6,887,872.23	6,887,872.23	0.00	0.00