

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 15

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)	854	445	1,299	648	1,947
10 ATTENDING PUPILS (OCTOBER 2007)	903	430	1,333	638	1,971
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	878.5	437.5	1,316.0 (67%)	643.0 (33%)	1,959.0

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	51.7 (17:1)	27.3 (16:1)	42.9 (15:1)	=	121.9 /	134.9 =		.90 X	6223,264 =		3752,628	1848,310
B. GUIDANCE	2.5 (350:1)	1.3 (350:1)	2.6 (250:1)	=	6.4 /	7.8 =		.82 X	359,718 =		197,629	97,340
C. LIBRARIANS	1.1 (800:1)	0.5 (800:1)	0.8 (800:1)	=	2.4 /	0.9 =		2.67 X	41,540 =		74,311	36,601
D. HEALTH	1.1 (800:1)	0.5 (800:1)	0.8 (800:1)	=	2.4 /	2.0 =		1.20 X	97,687 =		78,540	38,684
E. EDUCATION TECHS	8.8 (100:1)	4.4 (100:1)	2.6 (250:1)	=	15.8 /	20.7 =		.76 X	327,533 =		166,780	82,145
F. LIBRARY TECHS	1.8 (500:1)	0.9 (500:1)	1.3 (500:1)	=	4.0 /	5.0 =		.80 X	95,841 =		51,371	25,302
G. CLERICAL	4.4 (200:1)	2.2 (200:1)	3.2 (200:1)	=	9.8 /	11.0 =		.89 X	321,325 =		191,606	94,373
H. SCHOOL ADMIN.	2.9 (305:1)	1.4 (305:1)	2.0 (315:1)	=	6.3 /	8.0 =		.79 X	576,859 =		305,332	150,387

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	44,744	21,862
B. Supplies and Equipment	320	442	421,120	284,206
C. Professional Development	54	54	71,064	34,722
D. Instructional Leadership Support	22	22	28,952	14,146
E. Co- and Extra-Curricular Student	31	105	40,796	67,515
F. System Administration/Support	204	204	268,464	131,172
G. Operations & Maintenance	935	1,111	1230,460	714,373

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	779,591	383,978
B. Education & Library Technicians	36.00%	78,534	38,681
C. Clerical	29.00%	55,566	27,368
D. School Administrators	14.00%	42,746	21,054

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	465,550	229,286
16 Adjustment for Title I Revenues	-113,770	-56,035

17 TOTALS	8232,014	4285,469
18 E.P.S. RATES	6,255	6,665

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,354.0	669.0	2,023.0		
	OCTOBER 2005	1,275.0	707.0	1,982.0		
	APRIL 2006	1,291.0	686.0	1,977.0		
	OCTOBER 2006	1,298.0	652.0	1,950.0		
	APRIL 2007	1,301.0	610.0	1,911.0		
	OCTOBER 2007	1,330.0	600.0	1,930.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,315.5 +	0.00	X	6,255.00	= 8,228,452.50
	9-12 PUPILS	605.0 +	49.00	X	6,665.00	= 4,358,910.00
	ADULT EDUC. COURSES AT .1	5.4		X	6,665.00	= 35,991.00
	K-8 EQUIV. INSTR. PUPILS	0.875		X	6,255.00	= 5,473.13
	9-12 EQUIV. INSTR. PUPILS	3.500		X	6,665.00	= 23,327.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2677	352.2	X .15	X	6,255.00	= 330,451.65
	9-12 DISADVANTAGED @ .2677	162.0	X .15	X	6,665.00	= 161,959.50
	K-8 LIMITED ENGLISH PROF.	11.0	X .700	X	6,255.00	= 48,163.50
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,665.00	= 4,665.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,315.5		X	40.00	= 52,620.00
	9-12 STUDENT ASSESSMENT	605.0		X	40.00	= 24,200.00
	K-8 TECHNOLOGY RESOURCES	1,315.5		X	90.00	= 118,395.00
	9-12 TECHNOLOGY RESOURCES	605.0		X	273.00	= 165,165.00
	K-2 PUPILS	466.0	X .10	X	6,255.00	= 291,483.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,849,257.28
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,433,779.56
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,433,779.56

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	100,200.18	X	102.90%	=	103,105.99
32	SPECIAL EDUCATION - EPS ALLOCATION					2,052,343.54
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	307,645.37	X	102.90%	=	316,567.09
35	TRANSPORTATION - EPS ALLOCATION					1,000,481.68
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					113,583.35
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,586,081.64
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,019,861.20

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 15				
	11/01/08	NEW MIDDLE SCHOOL	180,000.00	4,711.36	184,711.36
	11/01/08	NEW MIDDLE SCHOOL	118,000.00	3,943.77	121,943.77
	05/01/09	NEW MIDDLE SCHOOL	0.00	4,307.00	4,307.00
	11/01/08	ADDL FUNDS FOR NEW MIDDLE SCH	11,250.00	1,079.24	12,329.24
	05/01/09	ADDL FUNDS FOR NEW MIDDLE SCH	0.00	829.69	829.69
	11/01/08	ADDL FUNDS-COMPLETE MIDDLE SCHOOL	6,250.00	1,054.69	7,304.69
	05/01/09	ADDL FUNDS-COMPLETE MIDDLE SCHOOL	0.00	843.75	843.75
	11/01/08	BURCHARD DUNN SCH, NEW GLOUCESTER	56,750.00	38,402.85	95,152.85
	05/01/09	BURCHARD DUNN SCH, NEW GLOUCESTER	0.00	40,228.71	40,228.71
42	TOTAL PRINCIPAL & INTEREST		372,250.00	95,401.06	467,651.06
43	APPROVED LEASES FOR 2007-08 - S.A.D. 15				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 15				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 15				0.00
47	TOTAL DEBT SERVICE ALLOCATION				467,651.06
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				17,487,512.26

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION		
GRAY	1,006.5	52.56%	9,191,436.44	0.00	9,191,436.44		
NEW GLOUCESTER	908.5	47.44%	8,296,075.82	0.00	8,296,075.82		
TOTAL	1,915.0				17,487,512.26		
		2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION		
GRAY		808,750,000	6.790	5,491,412.50	9,191,436.44	5,491,412.50	64.55%
NEW GLOUCESTER		444,150,000	6.790	3,015,778.50	8,296,075.82	3,015,778.50	35.45%
TOTAL		1,252,900,000		8,507,191.00	17,487,512.26	8,507,191.00	100.00%
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			17,487,512.26	8,507,191.00	8,980,321.26	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			17,487,512.26	8,507,191.00	8,980,321.26	
51	PLUS AUDIT ADJUSTMENTS					0.00	
52	LESS AUDIT ADJUSTMENTS					8,839.59	
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					0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00	
60	ADJUSTED STATE CONTRIBUTION					8,971,481.67	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 48.65%	STATE SHARE % = 51.35%		
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 48.70%	STATE SHARE % = 51.30%		
63	FYI: 100% E.P.S. TOTAL ALLOCATION			17,902,989.98			

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	708,652.55	733,710.55	0.00	0.00
August	708,652.55	733,710.55	0.00	0.00
September	708,652.55	733,710.55	0.00	0.00
October	708,652.55	733,710.55	0.00	0.00
November	708,652.55	733,710.55	421,441.91	421,441.91
December	708,652.55	733,710.55	0.00	0.00
Janurary	708,652.55	733,710.55	0.00	0.00
February	708,652.55	673,571.35	0.00	0.00
March	708,652.55	673,571.35	0.00	0.00
April	708,652.55	673,571.35	0.00	0.00
May	708,652.55	673,571.35	46,209.15	46,209.15
June	708,652.56	673,571.36	0.00	0.00
Total	8,503,830.61	8,503,830.61	467,651.06	467,651.06