

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 35

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)	1,167	571	1,738	831	2,569
10 ATTENDING PUPILS (OCTOBER 2007)	1,174	554	1,728	827	2,555
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,170.5	562.5	1,733.0 ( 68%)	829.0 ( 32%)	2,562.0

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	68.9 (17:1)	35.2 (16:1)	55.3 (15:1)	=	159.4 /	154.8	=	1.03 X	6941,187	=	4861,608	2287,815
B. GUIDANCE	3.3 (350:1)	1.6 (350:1)	3.3 (250:1)	=	8.2 /	9.9	=	.83 X	433,867	=	244,875	115,235
C. LIBRARIANS	1.5 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.2 /	1.0	=	3.20 X	54,792	=	119,227	56,107
D. HEALTH	1.5 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.2 /	4.9	=	.65 X	212,705	=	94,015	44,243
E. EDUCATION TECHS	11.7 (100:1)	5.6 (100:1)	3.3 (250:1)	=	20.6 /	13.7	=	1.50 X	225,071	=	229,573	108,034
F. LIBRARY TECHS	2.3 (500:1)	1.1 (500:1)	1.7 (500:1)	=	5.1 /	4.4	=	1.16 X	81,090	=	63,964	30,100
G. CLERICAL	5.9 (200:1)	2.8 (200:1)	4.1 (200:1)	=	12.8 /	16.5	=	.78 X	463,561	=	245,873	115,705
H. SCHOOL ADMIN.	3.8 (305:1)	1.8 (305:1)	2.6 (315:1)	=	8.2 /	8.0	=	1.03 X	603,114	=	422,421	198,786

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	58,922	28,186
B. Supplies and Equipment	320	442	554,560	366,418
C. Professional Development	54	54	93,582	44,766
D. Instructional Leadership Support	22	22	38,126	18,238
E. Co- and Extra-Curricular Student	31	105	53,723	87,045
F. System Administration/Support	204	204	353,532	169,116
G. Operations & Maintenance	935	1,111	1620,355	921,019

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1010,748	475,646
B. Education & Library Technicians	36.00%	105,673	49,728
C. Clerical	29.00%	71,303	33,554
D. School Administrators	14.00%	59,139	27,830

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	455,240	214,258
16 Adjustment for Title I Revenues	-86,329	-40,625

17 TOTALS	10670,129	5351,203
18 E.P.S. RATES	6,157	6,455

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,822.0	849.0	2,671.0		
	OCTOBER 2005	1,774.0	840.0	2,614.0		
	APRIL 2006	1,781.0	824.0	2,605.0		
	OCTOBER 2006	1,725.0	851.0	2,576.0		
	APRIL 2007	1,743.0	833.0	2,576.0		
	OCTOBER 2007	1,731.0	831.0	2,562.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,737.0 +	25.66	X	6,157.00	= 10,852,697.62
	9-12 PUPILS	832.0 +	6.00	X	6,455.00	= 5,409,290.00
	ADULT EDUC. COURSES AT .1	4.7		X	6,455.00	= 30,338.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,157.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,455.00	= 806.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1190	206.7	X .15	X	6,157.00	= 190,897.79
	9-12 DISADVANTAGED @ .1190	99.0	X .15	X	6,455.00	= 95,856.75
	K-8 LIMITED ENGLISH PROF.	4.0	X .700	X	6,157.00	= 17,239.60
	9-12 LIMITED ENGLISH PROF.	4.0	X .700	X	6,455.00	= 18,074.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,737.0		X	40.00	= 69,480.00
	9-12 STUDENT ASSESSMENT	832.0		X	40.00	= 33,280.00
	K-8 TECHNOLOGY RESOURCES	1,737.0		X	90.00	= 156,330.00
	9-12 TECHNOLOGY RESOURCES	832.0		X	273.00	= 227,136.00
	K-2 PUPILS	619.0	X .10	X	6,157.00	= 381,118.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					17,482,545.44
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					16,958,069.07
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,958,069.07

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	81,700.03	X	102.90%	=	84,069.33
32	SPECIAL EDUCATION - EPS ALLOCATION					2,408,284.24
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	77,630.72	X	102.90%	=	79,882.01
35	TRANSPORTATION - EPS ALLOCATION					1,033,075.99
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					58,058.14
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,663,369.71
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,621,438.78

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 35			
	11/01/08 MARSHWOOD HS	1,139,698.50	246,718.74	1,386,417.24
	05/01/09 MARSHWOOD HS	0.00	270,206.86	270,206.86
42	TOTAL PRINCIPAL & INTEREST	1,139,698.50	516,925.60	1,656,624.10
43	APPROVED LEASES FOR 2007-08 - S.A.D. 35			0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 35			0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 35			0.00
47	TOTAL DEBT SERVICE ALLOCATION			1,656,624.10
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			22,278,062.88

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION		
ELIOT	1,064.0	41.42%	9,227,573.64	0.00	9,227,573.64		
SO. BERWICK	1,504.5	58.58%	13,050,489.24	0.00	13,050,489.24		
TOTAL	2,568.5				22,278,062.88		
		2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION		
ELIOT		878,600,000	6.790	5,965,694.00	9,227,573.64	5,965,694.00	56.57% 6.79M
SO. BERWICK		674,550,000	6.790	4,580,194.50	13,050,489.24	4,580,194.50	43.43% 6.79M
TOTAL		1,553,150,000		10,545,888.50	22,278,062.88	10,545,888.50	100.00% 6.79M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			22,278,062.88	10,545,888.50	11,732,174.38	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			22,278,062.88	10,545,888.50	11,732,174.38	
51	PLUS AUDIT ADJUSTMENTS					0.00	
52	LESS AUDIT ADJUSTMENTS					102,493.20	
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					328.40-	
59A	MINIMUM TEACHER SALARY ADJUSTMENT					0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00	
60	ADJUSTED STATE CONTRIBUTION					11,629,352.78	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 47.34%	STATE SHARE % = 52.66%		
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 47.80%	STATE SHARE % = 52.20%		
63	FYI: 100% E.P.S. TOTAL ALLOCATION			22,802,539.25			

S T A T E O F M A I N E  
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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	831,060.72	862,123.72	0.00	0.00
August	831,060.72	862,123.72	0.00	0.00
September	831,060.72	862,123.72	0.00	0.00
October	831,060.72	862,123.72	0.00	0.00
November	831,060.72	862,123.72	1,386,417.24	1,386,417.24
December	831,060.72	862,123.72	0.00	0.00
Janurary	831,060.72	862,123.72	0.00	0.00
February	831,060.72	787,572.52	0.00	0.00
March	831,060.72	787,572.53	0.00	0.00
April	831,060.72	787,572.53	0.00	0.00
May	831,060.72	787,572.53	270,206.86	270,206.86
June	831,060.76	787,572.53	0.00	0.00
Total	9,972,728.68	9,972,728.68	1,656,624.10	1,656,624.10