

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 67

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)	571	276	847	438	1,285
10 ATTENDING PUPILS (OCTOBER 2007)	561	273	834	451	1,285
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	566.0	274.5	840.5 ( 65%)	444.5 ( 35%)	1,285.0

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	33.3 (17:1)	17.2 (16:1)	29.6 (15:1)	=	80.1 /	85.5 =	=	.94 X	3686,959 =	=	2252,732	1213,009
B. GUIDANCE	1.6 (350:1)	0.8 (350:1)	1.8 (250:1)	=	4.2 /	3.8 =	=	1.11 X	176,167 =	=	127,104	68,441
C. LIBRARIANS	0.7 (800:1)	0.3 (800:1)	0.6 (800:1)	=	1.6 /	1.0 =	=	1.60 X	57,174 =	=	59,461	32,017
D. HEALTH	0.7 (800:1)	0.3 (800:1)	0.6 (800:1)	=	1.6 /	1.0 =	=	1.60 X	49,969 =	=	51,968	27,982
E. EDUCATION TECHS	5.7 (100:1)	2.7 (100:1)	1.8 (250:1)	=	10.2 /	15.5 =	=	.66 X	235,684 =	=	101,108	54,443
F. LIBRARY TECHS	1.1 (500:1)	0.5 (500:1)	0.9 (500:1)	=	2.5 /	3.4 =	=	.74 X	64,520 =	=	31,034	16,711
G. CLERICAL	2.8 (200:1)	1.4 (200:1)	2.2 (200:1)	=	6.4 /	9.0 =	=	.71 X	249,773 =	=	115,270	62,069
H. SCHOOL ADMIN.	1.9 (305:1)	0.9 (305:1)	1.4 (315:1)	=	4.2 /	5.0 =	=	.84 X	356,616 =	=	194,712	104,845

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	28,577	15,113
B. Supplies and Equipment	320	442	268,960	196,469
C. Professional Development	54	54	45,387	24,003
D. Instructional Leadership Support	22	22	18,491	9,779
E. Co- and Extra-Curricular Student	31	105	26,056	46,673
F. System Administration/Support	204	204	171,462	90,678
G. Operations & Maintenance	935	1,111	785,868	493,840

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	473,340	254,875
B. Education & Library Technicians	36.00%	47,571	25,615
C. Clerical	29.00%	33,428	18,000
D. School Administrators	14.00%	27,260	14,678

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86)	-496,099	-267,091
16 Adjustment for Title I Revenues	-277,120	-149,218

17 TOTALS	4086,569	2352,929
18 E.P.S. RATES	4,862	5,293

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	848.0	399.0	1,247.0		
	OCTOBER 2005	826.0	429.0	1,255.0		
	APRIL 2006	815.0	397.0	1,212.0		
	OCTOBER 2006	798.0	427.0	1,225.0		
	APRIL 2007	806.0	416.0	1,222.0		
	OCTOBER 2007	788.0	431.0	1,219.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	797.0 +	16.50	X	4,862.00	= 3,955,237.00
	9-12 PUPILS	423.5 +	0.00	X	5,293.00	= 2,241,585.50
	ADULT EDUC. COURSES AT .1	1.0		X	5,293.00	= 5,293.00
	K-8 EQUIV. INSTR. PUPILS	0.625		X	4,862.00	= 3,038.75
	9-12 EQUIV. INSTR. PUPILS	1.250		X	5,293.00	= 6,616.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5406	430.9	X .15	X	4,862.00	= 314,255.37
	9-12 DISADVANTAGED @ .5406	228.9	X .15	X	5,293.00	= 181,735.16
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,862.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,293.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	797.0		X	40.00	= 31,880.00
	9-12 STUDENT ASSESSMENT	423.5		X	40.00	= 16,940.00
	K-8 TECHNOLOGY RESOURCES	797.0		X	90.00	= 71,730.00
	9-12 TECHNOLOGY RESOURCES	423.5		X	273.00	= 115,615.50
	K-2 PUPILS	283.5	X .10	X	4,862.00	= 137,837.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,081,764.23
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,869,311.30
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,869,311.30

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	6,284.09	X	102.90%	=	6,466.33
32	SPECIAL EDUCATION - EPS ALLOCATION					997,447.03
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	493,926.96	X	102.90%	=	508,250.84
35	TRANSPORTATION - EPS ALLOCATION					553,157.00
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					62,204.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,127,525.53
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,996,836.83

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. 67				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 67				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 67				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,996,836.83

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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			
CHESTER	87.0	7.31%	657,668.77		0.00		657,668.77			
LINCOLN	990.5	83.20%	7,485,368.24		0.00		7,485,368.24			
MATTAWAMKEAG	113.0	9.49%	853,799.82		0.00		853,799.82			
 TOTAL	 1,190.5						 8,996,836.83			
			2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CHESTER			49,700,000	6.790	337,463.00		657,668.77	337,463.00	14.92%	6.79M
LINCOLN			255,900,000	6.790	1,737,561.00		7,485,368.24	1,737,561.00	76.81%	6.79M
MATTAWAMKEAG			27,550,000	6.790	187,064.50		853,799.82	187,064.50	8.27%	6.79M
 TOTAL			 333,150,000		 2,262,088.50		 8,996,836.83	 2,262,088.50	 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	8,996,836.83	2,262,088.50	6,734,748.33
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,996,836.83	2,262,088.50	6,734,748.33
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			60,300.00
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			6,795,048.33
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 25.14%	STATE SHARE % = 74.86%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 24.47%	STATE SHARE % = 75.53%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,209,289.76		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	566,254.02	567,892.02	0.00	0.00
August	566,254.02	567,892.02	0.00	0.00
September	566,254.02	567,892.02	0.00	0.00
October	566,254.02	567,892.03	0.00	0.00
November	566,254.02	567,892.03	0.00	0.00
December	566,254.02	567,892.03	0.00	0.00
Janurary	566,254.02	603,066.99	0.00	0.00
February	566,254.02	556,925.83	0.00	0.00
March	566,254.02	556,925.84	0.00	0.00
April	566,254.02	556,925.84	0.00	0.00
May	566,254.02	556,925.84	0.00	0.00
June	566,254.11	556,925.84	0.00	0.00
Total	6,795,048.33	6,795,048.33	0.00	0.00