

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 70

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)	249	121	370	226	596
10 ATTENDING PUPILS (OCTOBER 2007)	253	109	362	211	573
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	251.0	115.0	366.0 (63%)	218.5 (37%)	584.5

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	14.8 (17:1)	7.2 (16:1)	14.6 (15:1)	=	36.6 /	40.0 =	=	.92 X	1888,518 =	=	1094,585	642,852
B. GUIDANCE	0.7 (350:1)	0.3 (350:1)	0.9 (250:1)	=	1.9 /	2.0 =	=	.95 X	89,929 =	=	53,823	31,610
C. LIBRARIANS	0.3 (800:1)	0.1 (800:1)	0.3 (800:1)	=	0.7 /	1.0 =	=	.70 X	54,792 =	=	24,163	14,191
D. HEALTH	0.3 (800:1)	0.1 (800:1)	0.3 (800:1)	=	0.7 /	1.0 =	=	.70 X	42,316 =	=	18,661	10,960
E. EDUCATION TECHS	2.5 (100:1)	1.2 (100:1)	0.9 (250:1)	=	4.6 /	7.0 =	=	.66 X	115,654 =	=	48,089	28,243
F. LIBRARY TECHS	0.5 (500:1)	0.2 (500:1)	0.4 (500:1)	=	1.1 /	1.0 =	=	1.10 X	18,199 =	=	12,612	7,407
G. CLERICAL	1.3 (200:1)	0.6 (200:1)	1.1 (200:1)	=	3.0 /	4.0 =	=	.75 X	115,826 =	=	54,728	32,142
H. SCHOOL ADMIN.	0.8 (305:1)	0.4 (305:1)	0.7 (315:1)	=	1.9 /	2.0 =	=	.95 X	138,928 =	=	83,149	48,833

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	12,444	7,429
B. Supplies and Equipment	320	442	117,120	96,577
C. Professional Development	54	54	19,764	11,799
D. Instructional Leadership Support	22	22	8,052	4,807
E. Co- and Extra-Curricular Student	31	105	11,346	22,943
F. System Administration/Support	204	204	74,664	44,574
G. Operations & Maintenance	935	1,111	342,210	242,754

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	226,334	132,926
B. Education & Library Technicians	36.00%	21,852	12,834
C. Clerical	29.00%	15,871	9,321
D. School Administrators	14.00%	11,641	6,837

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-201,354	-118,270
16 Adjustment for Title I Revenues	-132,381	-77,748

17 TOTALS	1917,371	1213,020
18 E.P.S. RATES	5,239	5,552

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	391.0	224.0	615.0		
	OCTOBER 2005	385.0	209.0	594.0		
	APRIL 2006	335.0	194.0	529.0		
	OCTOBER 2006	364.0	219.0	583.0		
	APRIL 2007	364.0	223.0	587.0		
	OCTOBER 2007	355.0	206.0	561.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	359.5 +	6.16	X	5,239.00	= 1,915,692.74
	9-12 PUPILS	214.5 +	0.00	X	5,552.00	= 1,190,904.00
	ADULT EDUC. COURSES AT .1	2.6		X	5,552.00	= 14,435.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,239.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,552.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6113	219.8	X .15	X	5,239.00	= 172,729.83
	9-12 DISADVANTAGED @ .6113	131.1	X .15	X	5,552.00	= 109,180.08
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,239.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,552.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	359.5		X	40.00	= 14,380.00
	9-12 STUDENT ASSESSMENT	214.5		X	40.00	= 8,580.00
	K-8 TECHNOLOGY RESOURCES	359.5		X	90.00	= 32,355.00
	9-12 TECHNOLOGY RESOURCES	214.5		X	273.00	= 58,558.50
	K-2 PUPILS	136.0	X .10	X	5,239.00	= 71,250.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,588,065.75
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,480,423.77
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,480,423.77

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	47,511.77	X	102.90%	=	48,889.61
32	SPECIAL EDUCATION - EPS ALLOCATION					759,165.98
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	267,622.00	X	102.90%	=	275,383.04
35	TRANSPORTATION - EPS ALLOCATION					274,720.00
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,358,158.63
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,838,582.40

C. DEBT SERVICE ALLOCATIONS

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. 70				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 70				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 70				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,838,582.40

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	= TOWN ALLOCATION
AMITY	35.0	6.59%	318,862.58		0.00	318,862.58
CARY PLT.	33.0	6.21%	300,475.97		0.00	300,475.97
HAYNESVILLE	18.0	3.39%	164,027.94		0.00	164,027.94
HODGDON	189.5	35.69%	1,726,890.06		0.00	1,726,890.06
LINNEUS	171.5	32.30%	1,562,862.12		0.00	1,562,862.12
LUDLOW	49.5	9.32%	450,955.88		0.00	450,955.88
NEW LIMERICK	34.5	6.50%	314,507.86		0.00	314,507.86
 TOTAL	 531.0					 4,838,582.41

	2007 STATE VALUATION	X MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
AMITY	11,800,000	6.790	80,122.00		318,862.58	80,122.00	7.05%	6.79M
CARY PLT.	8,850,000	6.790	60,091.50		300,475.97	60,091.50	5.29%	6.79M
HAYNESVILLE	7,450,000	6.790	50,585.50		164,027.94	50,585.50	4.45%	6.79M
HODGDON	41,400,000	6.790	281,106.00		1,726,890.06	281,106.00	24.74%	6.79M
LINNEUS	38,200,000	6.790	259,378.00		1,562,862.12	259,378.00	22.82%	6.79M
LUDLOW	13,350,000	6.790	90,646.50		450,955.88	90,646.50	7.98%	6.79M
NEW LIMERICK	63,900,000	6.790	433,881.00		314,507.86	314,507.86	27.67%	4.92M
 TOTAL	 184,950,000		 1,255,810.50		 4,838,582.41	 1,136,437.36	 100.00%	 6.14M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,838,582.40	1,136,437.36	3,702,145.04
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,838,582.40	1,136,437.36	3,702,145.04
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			400.00
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			3,702,545.04
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 23.49%		STATE SHARE % = 76.51%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 23.48%		STATE SHARE % = 76.52%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,946,224.38		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	308,545.42	310,933.08	0.00	0.00
August	308,545.42	310,933.08	0.00	0.00
September	308,545.42	310,933.08	0.00	0.00
October	308,545.42	310,933.08	0.00	0.00
November	308,545.42	310,933.09	0.00	0.00
December	308,545.42	310,933.09	0.00	0.00
Janurary	308,545.42	311,166.44	0.00	0.00
February	308,545.42	305,156.02	0.00	0.00
March	308,545.42	305,156.02	0.00	0.00
April	308,545.42	305,156.02	0.00	0.00
May	308,545.42	305,156.02	0.00	0.00
June	308,545.42	305,156.02	0.00	0.00
Total	3,702,545.04	3,702,545.04	0.00	0.00