

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 74

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)	392	213	605	259	864
10 ATTENDING PUPILS (OCTOBER 2007)	362	219	581	257	838
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	377.0	216.0	593.0 ( 70%)	258.0 ( 30%)	851.0

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	22.2 (17:1)	13.5 (16:1)	17.2 (15:1)	=	52.9 /	61.6 =	=	.86 X	2824,262 =	=	1700,206	728,659
B. GUIDANCE	1.1 (350:1)	0.6 (350:1)	1.0 (250:1)	=	2.7 /	4.0 =	=	.68 X	151,271 =	=	72,005	30,859
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.3 (800:1)	=	1.1 /	1.0 =	=	1.10 X	31,862 =	=	24,534	10,514
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.3 (800:1)	=	1.1 /	1.0 =	=	1.10 X	49,969 =	=	38,476	16,490
E. EDUCATION TECHS	3.8 (100:1)	2.2 (100:1)	1.0 (250:1)	=	7.0 /	10.6 =	=	.66 X	185,253 =	=	85,587	36,680
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	0.5 (500:1)	=	1.7 /	1.9 =	=	.89 X	26,212 =	=	16,330	6,999
G. CLERICAL	1.9 (200:1)	1.1 (200:1)	1.3 (200:1)	=	4.3 /	9.0 =	=	.48 X	250,800 =	=	84,269	36,115
H. SCHOOL ADMIN.	1.2 (305:1)	0.7 (305:1)	0.8 (315:1)	=	2.7 /	4.0 =	=	.68 X	275,668 =	=	131,218	56,236

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	20,162	8,772
B. Supplies and Equipment	320	442	189,760	114,036
C. Professional Development	54	54	32,022	13,932
D. Instructional Leadership Support	22	22	13,046	5,676
E. Co- and Extra-Curricular Student	31	105	18,383	27,090
F. System Administration/Support	204	204	120,972	52,632
G. Operations & Maintenance	935	1,111	554,455	286,638

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	348,692	149,439
B. Education & Library Technicians	36.00%	36,690	15,724
C. Clerical	29.00%	24,438	10,473
D. School Administrators	14.00%	18,371	7,873

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	78,029	33,444
16 Adjustment for Title I Revenues	-196,455	-84,195

17 TOTALS	3411,189	1564,086
18 E.P.S. RATES	5,752	6,062

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	580.0	268.0	848.0		
	OCTOBER 2005	558.0	266.0	824.0		
	APRIL 2006	560.0	254.0	814.0		
	OCTOBER 2006	577.0	266.0	843.0		
	APRIL 2007	588.0	251.0	839.0		
	OCTOBER 2007	574.0	252.0	826.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	581.0 +	0.00	X	5,752.00	= 3,341,912.00
	9-12 PUPILS	251.5 +	8.00	X	6,062.00	= 1,573,089.00
	ADULT EDUC. COURSES AT .1	6.1		X	6,062.00	= 36,978.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,752.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,062.00	= 2,273.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6272	364.4	X .15	X	5,752.00	= 314,404.32
	9-12 DISADVANTAGED @ .6272	157.7	X .15	X	6,062.00	= 143,396.61
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,752.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,062.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	581.0		X	40.00	= 23,240.00
	9-12 STUDENT ASSESSMENT	251.5		X	40.00	= 10,060.00
	K-8 TECHNOLOGY RESOURCES	581.0		X	90.00	= 52,290.00
	9-12 TECHNOLOGY RESOURCES	251.5		X	273.00	= 68,659.50
	K-2 PUPILS	177.0	X .10	X	5,752.00	= 101,810.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 202,822.41
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,870,935.69
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,694,807.61
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,694,807.61

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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					867,890.09
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					431,190.71
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					65,428.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,364,509.13
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,059,316.74

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C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 74				
	11/01/08	ADDN TO ELEM SCHOOL	363,430.00	144,207.21	507,637.21
	05/01/09	ADDN TO ELEM SCHOOL	0.00	136,938.61	136,938.61
42	TOTAL PRINCIPAL & INTEREST		363,430.00	281,145.82	644,575.82
43	APPROVED LEASES FOR 2007-08 - S.A.D. 74				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 74				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 74				0.00
47	TOTAL DEBT SERVICE ALLOCATION				644,575.82
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,703,892.56

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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
ANSON	435.5	52.79%	4,066,884.88	+	0.00	=	4,066,884.88
EMBDEN	151.5	18.36%	1,414,434.67		0.00		1,414,434.67
NEW PORTLAND	90.5	10.97%	845,117.01		0.00		845,117.01
SOLON	147.5	17.88%	1,377,455.99		0.00		1,377,455.99
 TOTAL	 825.0						 7,703,892.55

	2007 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION				
ANSON	95,250,000	6.790	646,747.50		4,066,884.88		646,747.50	25.82%	6.79M
EMBDEN	161,400,000	6.790	1,095,906.00		1,414,434.67		1,095,906.00	43.75%	6.79M
NEW PORTLAND	48,600,000	6.790	329,994.00		845,117.01		329,994.00	13.17%	6.79M
SOLON	63,650,000	6.790	432,183.50		1,377,455.99		432,183.50	17.26%	6.79M
 TOTAL	 368,900,000		 2,504,831.00		 7,703,892.55		 2,504,831.00	 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	7,703,892.56	2,504,831.00	5,199,061.56
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,703,892.56	2,504,831.00	5,199,061.56
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			6,969.70
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			5,206,031.26
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 32.51%	STATE SHARE % = 67.49%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 32.42%	STATE SHARE % = 67.58%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,880,020.64		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	380,121.28	386,918.47	0.00	0.00
August	380,121.28	386,918.47	0.00	0.00
September	380,121.28	386,918.48	0.00	0.00
October	380,121.28	386,918.48	0.00	0.00
November	380,121.28	386,918.48	507,637.21	507,637.21
December	380,121.28	386,918.48	0.00	0.00
Janurary	380,121.28	390,984.10	0.00	0.00
February	380,121.28	369,792.09	0.00	0.00
March	380,121.28	369,792.09	0.00	0.00
April	380,121.28	369,792.10	0.00	0.00
May	380,121.28	369,792.10	136,938.61	136,938.61
June	380,121.36	369,792.10	0.00	0.00
Total	4,561,455.44	4,561,455.44	644,575.82	644,575.82