

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 75

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)	1,287	683	1,970	981	2,951
10 ATTENDING PUPILS (OCTOBER 2007)	1,278	689	1,967	979	2,946
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,282.5	686.0	1,968.5 (67%)	980.0 (33%)	2,948.5

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	75.4 (17:1)	42.9 (16:1)	65.3 (15:1)	=	183.6	/	221.7	=	.83 X	10170,313	=	5655,711	2785,649
B. GUIDANCE	3.7 (350:1)	2.0 (350:1)	3.9 (250:1)	=	9.6	/	12.3	=	.78 X	622,896	=	325,526	160,333
C. LIBRARIANS	1.6 (800:1)	0.9 (800:1)	1.2 (800:1)	=	3.7	/	6.1	=	.61 X	308,799	=	126,206	62,161
D. HEALTH	1.6 (800:1)	0.9 (800:1)	1.2 (800:1)	=	3.7	/	4.7	=	.79 X	217,973	=	115,373	56,826
E. EDUCATION TECHS	12.8 (100:1)	6.9 (100:1)	3.9 (250:1)	=	23.6	/	19.6	=	1.20 X	353,098	=	283,891	139,827
F. LIBRARY TECHS	2.6 (500:1)	1.4 (500:1)	2.0 (500:1)	=	6.0	/	6.4	=	.94 X	126,191	=	79,475	39,145
G. CLERICAL	6.4 (200:1)	3.4 (200:1)	4.9 (200:1)	=	14.7	/	19.4	=	.76 X	537,001	=	273,441	134,680
H. SCHOOL ADMIN.	4.2 (305:1)	2.2 (305:1)	3.1 (315:1)	=	9.5	/	13.1	=	.73 X	869,813	=	425,425	209,538

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	66,929	33,320
B. Supplies and Equipment	320	442	629,920	433,160
C. Professional Development	54	54	106,299	52,920
D. Instructional Leadership Support	22	22	43,307	21,560
E. Co- and Extra-Curricular Student	31	105	61,024	102,900
F. System Administration/Support	204	204	401,574	199,920
G. Operations & Maintenance	935	1,111	1840,548	1088,780

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1182,335	582,344
B. Education & Library Technicians	36.00%	130,812	64,430
C. Clerical	29.00%	79,298	39,057
D. School Administrators	14.00%	59,560	29,335

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	176,079	86,732
16 Adjustment for Title I Revenues	-236,425	-116,448

17 TOTALS	11826,308	6206,169
18 E.P.S. RATES	6,008	6,333

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	2,099.0	1,065.0	3,164.0		
	OCTOBER 2005	2,032.0	1,035.0	3,067.0		
	APRIL 2006	2,033.0	1,017.0	3,050.0		
	OCTOBER 2006	1,965.0	1,007.0	2,972.0		
	APRIL 2007	1,968.0	977.0	2,945.0		
	OCTOBER 2007	1,959.0	977.0	2,936.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,963.5 +	45.83	X	6,008.00	= 12,072,054.64
	9-12 PUPILS	977.0 +	36.00	X	6,333.00	= 6,415,329.00
	ADULT EDUC. COURSES AT .1	4.9		X	6,333.00	= 31,031.70
	K-8 EQUIV. INSTR. PUPILS	0.625		X	6,008.00	= 3,755.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,333.00	= 2,374.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2619	514.2	X .15	X	6,008.00	= 463,397.04
	9-12 DISADVANTAGED @ .2619	255.9	X .15	X	6,333.00	= 243,092.21
	K-8 LIMITED ENGLISH PROF.	9.0	X .500	X	6,008.00	= 27,036.00
	9-12 LIMITED ENGLISH PROF.	13.0	X .500	X	6,333.00	= 41,164.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,963.5		X	40.00	= 78,540.00
	9-12 STUDENT ASSESSMENT	977.0		X	40.00	= 39,080.00
	K-8 TECHNOLOGY RESOURCES	1,963.5		X	90.00	= 176,715.00
	9-12 TECHNOLOGY RESOURCES	977.0		X	273.00	= 266,721.00
	K-2 PUPILS	631.5	X .10	X	6,008.00	= 379,405.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 72,445.52
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					20,312,141.69
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					19,702,777.43
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,702,777.43

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	195,102.05	X	102.90%	=	200,760.01
32	SPECIAL EDUCATION - EPS ALLOCATION					4,666,493.23
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	699,199.28	X	102.90%	=	719,476.06
35	TRANSPORTATION - EPS ALLOCATION					1,631,933.51
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					180,586.84
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,399,249.65
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					27,102,027.08

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 75				
	11/01/08	NEW BOWDOIN ELEM SCH	263,402.27	86,836.71	350,238.98
	05/01/09	NEW BOWDOIN ELEM SCH	0.00	81,885.30	81,885.30
	11/01/08	NEW ELEM	281,997.00	0.00	281,997.00
	05/01/09	NEW ELEM	0.00	20,797.28	20,797.28
	11/01/08	NEW MT ARARAT MIDDLE SCH	790,000.00	264,321.21	1,054,321.21
	05/01/09	NEW MT ARARAT MIDDLE SCH	0.00	276,642.17	276,642.17
42	TOTAL PRINCIPAL & INTEREST		1,335,399.27	730,482.67	2,065,881.94
43	APPROVED LEASES FOR 2007-08 - S.A.D. 75				34,560.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 75				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 75				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,100,441.94
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				29,202,469.02

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

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
BOWDOIN	527.0	18.04% 5,268,125.41		0.00		5,268,125.41
BOWDOINHAM	459.5	15.73% 4,593,548.38		0.00		4,593,548.38
HARPSWELL	531.0	18.18% 5,309,008.87		0.00		5,309,008.87
TOPSHAM	1,403.0	48.05% 14,031,786.36		0.00		14,031,786.36
 TOTAL	 2,920.5					 29,202,469.02

	2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BOWDOIN	198,650,000	6.790		1,348,833.50		5,268,125.41	1,348,833.50	9.92%	6.79M
BOWDOINHAM	229,900,000	6.790		1,561,021.00		4,593,548.38	1,561,021.00	11.47%	6.79M
HARPSWELL	1,729,700,000	6.790		11,744,663.00		5,309,008.87	5,309,008.87	39.03%	3.07M
TOPSHAM	793,050,000	6.790		5,384,809.50		14,031,786.36	5,384,809.50	39.58%	6.79M
 TOTAL	 2,951,300,000			 20,039,327.00		 29,202,469.02	 13,603,672.87	 100.00%	 4.61M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,202,469.02	13,603,672.87	15,598,796.15
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,202,469.02	13,603,672.87	15,598,796.15
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			0.00
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			15,598,796.15
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 46.58%		STATE SHARE % = 53.42%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 46.58%		STATE SHARE % = 53.42%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	29,811,833.28		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,127,742.85	1,152,174.85	0.00	0.00
August	1,127,742.85	1,152,174.85	0.00	0.00
September	1,127,742.85	1,152,174.85	0.00	0.00
October	1,127,742.85	1,152,174.85	0.00	0.00
November	1,127,742.85	1,152,174.85	1,686,557.19	1,686,557.19
December	1,127,742.85	1,152,174.85	0.00	0.00
Janurary	1,127,742.85	1,152,174.85	0.00	0.00
February	1,127,742.85	1,093,538.05	0.00	0.00
March	1,127,742.85	1,093,538.05	0.00	0.00
April	1,127,742.85	1,093,538.05	0.00	0.00
May	1,127,742.85	1,093,538.05	379,324.75	379,324.75
June	1,127,742.86	1,093,538.06	0.00	0.00
Total	13,532,914.21	13,532,914.21	2,065,881.94	2,065,881.94