

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DEDHAM

2008-09

118 - 369

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	110	58	168	0	168
10 ATTENDING PUPILS (OCTOBER 2007)	121	56	177	0	177
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	115.5	57.0	172.5 (100%)	0.0 ( 0%)	172.5

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	6.8 (17:1)	3.6 (16:1)	0.0 (15:1)	=	10.4 /	14.2 =	=	.73 X	631,859 =	=	461,257	0
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.5 /	0.0 =	=	.50 X	0 =	=	14,889	0
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	5,956	0
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.2 =	=	1.00 X	8,463 =	=	8,463	0
E. EDUCATION TECHS	1.2 (100:1)	0.6 (100:1)	0.0 (250:1)	=	1.8 /	2.5 =	=	.72 X	49,315 =	=	35,507	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	3,963	0
G. CLERICAL	0.6 (200:1)	0.3 (200:1)	0.0 (200:1)	=	0.9 /	2.0 =	=	.45 X	57,913 =	=	26,061	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.6 /	0.9 =	=	.67 X	58,999 =	=	39,529	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	5,865	0
B. Supplies and Equipment	320	442	55,200	0
C. Professional Development	54	54	9,315	0
D. Instructional Leadership Support	22	22	3,795	0
E. Co- and Extra-Curricular Student	31	105	5,348	0
F. System Administration/Support	204	204	35,190	0
G. Operations & Maintenance	935	1,111	161,288	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	93,207	0
B. Education & Library Technicians	36.00%	14,209	0
C. Clerical	29.00%	7,558	0
D. School Administrators	14.00%	5,534	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-43,319	0
16 Adjustment for Title I Revenues	-9,827	0

17 TOTALS	938,986	0
18 E.P.S. RATES	5,443	6,419

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## A. OPERATING COST ALLOCATIONS

19 SUBSIDIZABLE PUPILS		K-8	9-12	TOTAL		
	APRIL 2005	167.0	89.0	256.0		
	OCTOBER 2005	165.0	87.0	252.0		
	APRIL 2006	173.0	85.0	258.0		
	OCTOBER 2006	171.0	88.0	259.0		
	APRIL 2007	168.0	88.0	256.0		
	OCTOBER 2007	171.0	83.0	254.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	169.5 +	0.00	X	5,443.00	= 922,588.50
	9-12 PUPILS	85.5 +	0.00	X	6,419.00	= 548,824.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,419.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.500		X	5,443.00	= 2,721.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,419.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1637	27.7	X .15	X	5,443.00	= 22,615.67
	9-12 DISADVANTAGED @ .1637	14.0	X .15	X	6,419.00	= 13,479.90
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,443.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,419.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	169.5		X	40.00	= 6,780.00
	9-12 STUDENT ASSESSMENT	85.5		X	40.00	= 3,420.00
	K-8 TECHNOLOGY RESOURCES	169.5		X	90.00	= 15,255.00
	9-12 TECHNOLOGY RESOURCES	85.5		X	273.00	= 23,341.50
	K-2 PUPILS	66.5	X .10	X	5,443.00	= 36,195.95
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,595,222.52
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,547,365.84
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,547,365.84

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	110.00	X	102.90%	=	113.19
32	SPECIAL EDUCATION - EPS ALLOCATION					523,362.23
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	28,110.38	X	102.90%	=	28,925.58
35	TRANSPORTATION - EPS ALLOCATION					79,033.28
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					21,374.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					652,808.61
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,200,174.45

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 - DEDHAM				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - DEDHAM				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - DEDHAM				4,207.63
47	TOTAL DEBT SERVICE ALLOCATION				4,207.63
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,204,382.08

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
DEDHAM	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION				
	255.0 100.00%	2,204,382.08	0.00	2,204,382.08				
TOTAL	255.0			2,204,382.08				
DEDHAM	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
	207,900,000	6.790	1,411,641.00	2,204,382.08	1,411,641.00	100.00%	6.79M	
TOTAL	207,900,000		1,411,641.00	2,204,382.08	1,411,641.00	100.00%	6.79M	
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				2,204,382.08	1,411,641.00	792,741.08	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				2,204,382.08	1,411,641.00	792,741.08	
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	ADJUSTED STATE CONTRIBUTION						792,741.08	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 64.04% STATE SHARE % = 35.96%							
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 64.04% STATE SHARE % = 35.96%							
63	FYI: 100% E.P.S. TOTAL ALLOCATION				2,252,238.76			

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	66,061.75	70,219.75	0.00	0.00
August	66,061.75	70,219.75	0.00	0.00
September	66,061.75	70,219.75	0.00	0.00
October	66,061.75	70,219.75	0.00	0.00
November	66,061.75	70,219.76	0.00	0.00
December	66,061.75	70,219.76	0.00	0.00
Janurary	66,061.75	70,219.76	0.00	0.00
February	66,061.75	60,240.56	0.00	0.00
March	66,061.75	60,240.56	0.00	0.00
April	66,061.75	60,240.56	0.00	0.00
May	66,061.75	60,240.56	0.00	0.00
June	66,061.83	60,240.56	0.00	0.00
Total	792,741.08	792,741.08	0.00	0.00