

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 30

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)	127	87	214	0	214
10 ATTENDING PUPILS (OCTOBER 2007)	125	96	221	0	221
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	126.0	91.5	217.5 (100%)	0.0 (0%)	217.5

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	7.4 (17:1)	5.7 (16:1)	0.0 (15:1)	=	13.1 /	15.9 =	=	.82 X	728,429 =	=	597,312	0
B. GUIDANCE	0.4 (350:1)	0.3 (350:1)	0.0 (250:1)	=	0.7 /	1.0 =	=	.70 X	36,627 =	=	25,639	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,933	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.7 =	=	.43 X	29,621 =	=	12,737	0
E. EDUCATION TECHS	1.3 (100:1)	0.9 (100:1)	0.0 (250:1)	=	2.2 /	2.0 =	=	1.10 X	37,720 =	=	41,492	0
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.5 /	0.0 =	=	.50 X	0 =	=	6,605	0
G. CLERICAL	0.6 (200:1)	0.5 (200:1)	0.0 (200:1)	=	1.1 /	2.0 =	=	.55 X	54,877 =	=	30,182	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.3 (305:1)	0.0 (315:1)	=	0.7 /	1.5 =	=	.47 X	76,575 =	=	35,990	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	7,395	0
B. Supplies and Equipment	320	442	69,600	0
C. Professional Development	54	54	11,745	0
D. Instructional Leadership Support	22	22	4,785	0
E. Co- and Extra-Curricular Student	31	105	6,743	0
F. System Administration/Support	204	204	44,370	0
G. Operations & Maintenance	935	1,111	203,363	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	122,478	0
B. Education & Library Technicians	36.00%	17,315	0
C. Clerical	29.00%	8,753	0
D. School Administrators	14.00%	5,039	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86)	-128,781	0
16 Adjustment for Title I Revenues	-124,112	0

17 TOTALS	1007,582	0
18 E.P.S. RATES	4,633	6,191

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	181.0	118.0	299.0		
	OCTOBER 2005	182.0	107.0	289.0		
	APRIL 2006	181.0	110.0	291.0		
	OCTOBER 2006	174.0	112.0	286.0		
	APRIL 2007	178.0	105.0	283.0		
	OCTOBER 2007	179.0	111.0	290.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	178.5 +	0.66	X	4,633.00	= 830,048.28
	9-12 PUPILS	108.0 +	0.00	X	6,191.00	= 668,628.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,191.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,633.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,191.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5587	99.7	X .15	X	4,633.00	= 69,286.52
	9-12 DISADVANTAGED @ .5587	60.3	X .15	X	6,191.00	= 55,997.60
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,633.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,191.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	178.5		X	40.00	= 7,140.00
	9-12 STUDENT ASSESSMENT	108.0		X	40.00	= 4,320.00
	K-8 TECHNOLOGY RESOURCES	178.5		X	90.00	= 16,065.00
	9-12 TECHNOLOGY RESOURCES	108.0		X	273.00	= 29,484.00
	K-2 PUPILS	55.5	X .10	X	4,633.00	= 25,713.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 57,005.76
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,763,688.31
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,710,777.66
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,710,777.66

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					414,840.33
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	115,093.48	X	102.90%	=	118,431.19
35	TRANSPORTATION - EPS ALLOCATION					129,621.75
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					36,444.58
39	TOTAL OTHER SUBSIDIZABLE COSTS					699,337.85
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,410,115.51

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 30				
	11/01/08	NEW ELEM-LEE & LOMBARD ADD'N	176,250.00	23,265.00	199,515.00
	05/01/09	NEW ELEM-LEE & LOMBARD ADD'N	0.00	17,448.75	17,448.75
42	TOTAL PRINCIPAL & INTEREST		176,250.00	40,713.75	216,963.75
43	APPROVED LEASES FOR 2007-08 - S.A.D. 30				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 30				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 30				16,297.14
47	TOTAL DEBT SERVICE ALLOCATION				233,260.89
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,643,376.40

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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
LEE	139.5	48.95%	1,293,932.75	0.00 = 1,293,932.75
SPRINGFIELD	68.5	24.04%	635,467.69	0.00 = 635,467.69
WEBSTER PLT.	17.0	5.96%	157,545.23	0.00 = 157,545.23
WINN	60.0	21.05%	556,430.73	0.00 = 556,430.73
TOTAL	285.0			2,643,376.40

	2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
LEE	48,700,000	6.790	330,673.00	1,293,932.75	330,673.00	57.77%	6.79M
SPRINGFIELD	14,650,000	6.790	99,473.50	635,467.69	99,473.50	17.38%	6.79M
WEBSTER PLT.	4,450,000	6.790	30,215.50	157,545.23	30,215.50	5.28%	6.79M
WINN	16,500,000	6.790	112,035.00	556,430.73	112,035.00	19.57%	6.79M
TOTAL	84,300,000		572,397.00	2,643,376.40	572,397.00	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	2,643,376.40	572,397.00	2,070,979.40
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,643,376.40	572,397.00	2,070,979.40
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			1,522.00
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			2,072,501.40
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 21.65%		STATE SHARE % = 78.35%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 21.60%		STATE SHARE % = 78.40%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,696,287.05		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	154,628.13	156,187.30	0.00	0.00
August	154,628.13	156,187.30	0.00	0.00
September	154,628.13	156,187.30	0.00	0.00
October	154,628.13	156,187.30	0.00	0.00
November	154,628.13	156,187.30	199,515.00	199,515.00
December	154,628.13	156,187.30	0.00	0.00
Janurary	154,628.13	157,075.11	0.00	0.00
February	154,628.13	152,267.74	0.00	0.00
March	154,628.13	152,267.75	0.00	0.00
April	154,628.13	152,267.75	0.00	0.00
May	154,628.13	152,267.75	17,448.75	17,448.75
June	154,628.22	152,267.75	0.00	0.00
Total	1,855,537.65	1,855,537.65	216,963.75	216,963.75