

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 33

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)	161	77	238	82	320
10 ATTENDING PUPILS (OCTOBER 2007)	151	61	212	95	307
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	156.0	69.0	225.0 ( 72%)	88.5 ( 28%)	313.5

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	9.2 (17:1)	4.3 (16:1)	5.9 (15:1)	=	19.4 /	25.9 =	=	.75 X	1015,308 =	=	548,266	213,215
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.4 (250:1)	=	1.0 /	0.0 =	=	1.00 X	0 =	=	21,440	8,338
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	0.9 =	=	.44 X	32,964 =	=	10,443	4,061
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	0.0 =	=	.40 X	0 =	=	11,020	4,286
E. EDUCATION TECHS	1.6 (100:1)	0.7 (100:1)	0.4 (250:1)	=	2.7 /	4.0 =	=	.68 X	69,422 =	=	33,989	13,218
F. LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.6 /	0.0 =	=	.60 X	0 =	=	5,706	2,219
G. CLERICAL	0.8 (200:1)	0.3 (200:1)	0.4 (200:1)	=	1.5 /	3.0 =	=	.50 X	85,936 =	=	30,937	12,031
H. SCHOOL ADMIN.	0.5 (305:1)	0.2 (305:1)	0.3 (315:1)	=	1.0 /	1.7 =	=	.59 X	114,060 =	=	48,452	18,843

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	7,650	3,009
B. Supplies and Equipment	320	442	72,000	39,117
C. Professional Development	54	54	12,150	4,779
D. Instructional Leadership Support	22	22	4,950	1,947
E. Co- and Extra-Curricular Student	31	105	6,975	9,293
F. System Administration/Support	204	204	45,900	18,054
G. Operations & Maintenance	935	1,111	210,375	98,324

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	112,322	43,681
B. Education & Library Technicians	36.00%	14,290	5,557
C. Clerical	29.00%	8,972	3,489
D. School Administrators	14.00%	6,783	2,638

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-8,602	-3,345
16 Adjustment for Title I Revenues	-38,196	-14,854

17 TOTALS	1165,820	487,898
18 E.P.S. RATES	5,181	5,513

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	236.0	91.0	327.0		
	OCTOBER 2005	237.0	91.0	328.0		
	APRIL 2006	233.0	93.0	326.0		
	OCTOBER 2006	235.0	82.0	317.0		
	APRIL 2007	237.0	81.0	318.0		
	OCTOBER 2007	209.0	93.0	302.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	223.0 +	8.16	X	5,181.00	= 1,197,639.96
	9-12 PUPILS	87.0 +	1.50	X	5,513.00	= 487,900.50
	ADULT EDUC. COURSES AT .1	0.0		X	5,513.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,181.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,513.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4306	96.0	X .15	X	5,181.00	= 74,606.40
	9-12 DISADVANTAGED @ .4306	37.5	X .15	X	5,513.00	= 31,010.63
	K-8 LIMITED ENGLISH PROF.	63.0	X .500	X	5,181.00	= 163,201.50
	9-12 LIMITED ENGLISH PROF.	38.0	X .500	X	5,513.00	= 104,747.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	223.0		X	40.00	= 8,920.00
	9-12 STUDENT ASSESSMENT	87.0		X	40.00	= 3,480.00
	K-8 TECHNOLOGY RESOURCES	223.0		X	90.00	= 20,070.00
	9-12 TECHNOLOGY RESOURCES	87.0		X	273.00	= 23,751.00
	K-2 PUPILS	82.0	X .10	X	5,181.00	= 42,484.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 98,564.15
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,256,375.34
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,188,684.07
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,188,684.07

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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					243,378.87
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	50,707.50	X	102.90%	=	52,178.02
35	TRANSPORTATION - EPS ALLOCATION					159,850.17
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					63,380.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					518,787.06
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,707,471.13

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 33			
	11/01/08 VOC TECH CENTER	166,250.00	22,443.75	188,693.75
	05/01/09 VOC TECH CENTER	0.00	16,832.81	16,832.81
42	TOTAL PRINCIPAL & INTEREST	166,250.00	39,276.56	205,526.56
43	APPROVED LEASES FOR 2007-08 - S.A.D. 33			0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 33			0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 33			0.00
47	TOTAL DEBT SERVICE ALLOCATION			205,526.56
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			2,912,997.69

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION			
FRENCHVILLE	176.5	57.12%	1,663,904.28	0.00	1,663,904.28			
ST. AGATHA	132.5	42.88%	1,249,093.41	0.00	1,249,093.41			
TOTAL	309.0				2,912,997.69			
		2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
FRENCHVILLE		41,200,000	6.790	279,748.00	1,663,904.28	279,748.00	42.45%	6.79M
ST. AGATHA		55,850,000	6.790	379,221.50	1,249,093.41	379,221.50	57.55%	6.79M
TOTAL		97,050,000		658,969.50	2,912,997.69	658,969.50	100.00%	6.79M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,912,997.69	658,969.50	2,254,028.19		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,912,997.69	658,969.50	2,254,028.19		
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					3,800.00		
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00		
60	ADJUSTED STATE CONTRIBUTION					2,257,828.19		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 22.62%	STATE SHARE % = 77.38%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 22.49%	STATE SHARE % = 77.51%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION			2,980,688.96				

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	171,025.13	172,649.46	0.00	0.00
August	171,025.13	172,649.47	0.00	0.00
September	171,025.13	172,649.47	0.00	0.00
October	171,025.13	172,649.47	0.00	0.00
November	171,025.13	172,649.47	188,693.75	188,693.75
December	171,025.13	172,649.47	0.00	0.00
Janurary	171,025.13	174,866.10	0.00	0.00
February	171,025.13	168,307.74	0.00	0.00
March	171,025.13	168,307.74	0.00	0.00
April	171,025.13	168,307.74	0.00	0.00
May	171,025.13	168,307.75	16,832.81	16,832.81
June	171,025.20	168,307.75	0.00	0.00
Total	2,052,301.63	2,052,301.63	205,526.56	205,526.56