

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SACO 2008-09 374 - 007

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1. COMPUTATION OF E.P.S. RATES

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		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2007)	1,137	731	1,868	0	1,868
10	ATTENDING PUPILS (OCTOBER 2007)	1,159	718	1,877	0	1,877
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,148.0	724.5	1,872.5 (100%)	0.0 ( 0%)	1,872.5

	Position	K-5	6-8	9-12		E.P.S. FTE	Actual FTE		Ratio X	EPS Tot Salary		Elementary Salary	Secondary Salary
A.	TEACHERS	67.5 (17:1)	45.3 (16:1)	0.0 (15:1)	=	112.8	/ 118.9	=	.95 X	5379,094	=	5110,139	0
B.	GUIDANCE	3.3 (350:1)	2.1 (350:1)	0.0 (250:1)	=	5.4	/ 7.1	=	.76 X	345,900	=	262,884	0
C.	LIBRARIANS	1.4 (800:1)	0.9 (800:1)	0.0 (800:1)	=	2.3	/ 0.0	=	2.30 X	0	=	68,489	0
D.	HEALTH	1.4 (800:1)	0.9 (800:1)	0.0 (800:1)	=	2.3	/ 3.0	=	.77 X	134,151	=	103,296	0
E.	EDUCATION TECHS	11.5 (100:1)	7.2 (100:1)	0.0 (250:1)	=	18.7	/ 16.8	=	1.11 X	302,346	=	335,604	0
F.	LIBRARY TECHS	2.3 (500:1)	1.4 (500:1)	0.0 (500:1)	=	3.7	/ 5.0	=	.74 X	92,172	=	68,207	0
G.	CLERICAL	5.7 (200:1)	3.6 (200:1)	0.0 (200:1)	=	9.3	/ 7.8	=	1.19 X	213,204	=	253,713	0
H.	SCHOOL ADMIN.	3.8 (305:1)	2.4 (305:1)	0.0 (315:1)	=	6.2	/ 6.0	=	1.03 X	454,341	=	467,971	0

	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	34	34		63,665	0
B.	Supplies and Equipment	320	442		599,200	0
C.	Professional Development	54	54		101,115	0
D.	Instructional Leadership Support	22	22		41,195	0
E.	Co- and Extra-Curricular Student	31	105		58,048	0
F.	System Administration/Support	204	204		381,990	0
G.	Operations & Maintenance	935	1,111		1750,788	0

	Salary Benefits	Percentage		Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%		1053,514	0
B.	Education & Library Technicians	36.00%		145,372	0
C.	Clerical	29.00%		73,577	0
D.	School Administrators	14.00%		65,516	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)			726,475	0
16	Adjustment for Title I Revenues			-220,953	0

17	TOTALS			11509,805	0
18	E.P.S. RATES			6,147	6,191

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,843.0	925.0	2,768.0		
	OCTOBER 2005	1,800.0	1,023.0	2,823.0		
	APRIL 2006	1,810.0	987.0	2,797.0		
	OCTOBER 2006	1,767.0	1,005.0	2,772.0		
	APRIL 2007	1,766.0	980.0	2,746.0		
	OCTOBER 2007	1,770.0	993.0	2,763.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,768.0 +	24.66	X	6,147.00	= 11,019,481.02
	9-12 PUPILS	986.5 +	0.00	X	6,191.00	= 6,107,421.50
	ADULT EDUC. COURSES AT .1	12.3		X	6,191.00	= 76,149.30
	K-8 EQUIV. INSTR. PUPILS	0.125		X	6,147.00	= 768.38
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,191.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2610	461.4	X .15	X	6,147.00	= 425,433.87
	9-12 DISADVANTAGED @ .2610	257.5	X .15	X	6,191.00	= 239,127.38
	K-8 LIMITED ENGLISH PROF.	22.0	X .500	X	6,147.00	= 67,617.00
	9-12 LIMITED ENGLISH PROF.	9.0	X .500	X	6,191.00	= 27,859.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,768.0		X	40.00	= 70,720.00
	9-12 STUDENT ASSESSMENT	986.5		X	40.00	= 39,460.00
	K-8 TECHNOLOGY RESOURCES	1,768.0		X	90.00	= 159,120.00
	9-12 TECHNOLOGY RESOURCES	986.5		X	273.00	= 269,314.50
	K-2 PUPILS	558.0	X .10	X	6,147.00	= 343,002.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,845,475.05
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					18,280,110.79
30	ADJUSTED TOTAL OPERATING ALLOCATION					18,280,110.79

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	69,459.11	X	102.90%	=	71,473.42
32	SPECIAL EDUCATION - EPS ALLOCATION					2,789,344.53
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					701,405.19
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					9,416.24
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,571,639.38
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					21,851,750.17

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SACO				
	09/01/08	ADDN & REN TO BURNS SCHOOL	235,000.00	26,320.00	261,320.00
	03/01/09	ADDN & REN TO BURNS SCHOOL	0.00	17,625.00	17,625.00
42	TOTAL PRINCIPAL & INTEREST		235,000.00	43,945.00	278,945.00
43	APPROVED LEASES FOR 2007-08 - SACO				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - SACO				234,964.06
44	INSURED VALUE FACTOR FOR 2006-07 - SACO				144,457.54
47	TOTAL DEBT SERVICE ALLOCATION				658,366.60
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				22,510,116.77

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION
SACO	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
	2,754.5		22,510,116.77	0.00	22,510,116.77	
TOTAL	2,754.5				22,510,116.77	

	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
SACO	1,987,550,000	6.790	13,495,464.50	22,510,116.77	13,495,464.50	100.00% 6.79M
TOTAL	1,987,550,000		13,495,464.50	22,510,116.77	13,495,464.50	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	22,510,116.77	13,495,464.50	9,014,652.27
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	22,510,116.77	13,495,464.50	9,014,652.27
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			1,391.57-
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			9,013,260.70
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 59.95%	STATE SHARE % = 40.05%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 59.96%	STATE SHARE % = 40.04%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	23,075,481.03		

S T A T E O F M A I N E  
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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	727,859.64	767,976.98	0.00	0.00
August	727,859.64	767,976.98	0.00	0.00
September	727,859.64	0.00	261,320.00	261,320.00
October	727,859.64	1,535,953.96	0.00	0.00
November	727,859.64	767,427.47	0.00	0.00
December	727,859.64	767,427.47	0.00	0.00
Janurary	727,859.64	767,427.47	0.00	0.00
February	727,859.64	672,025.07	0.00	0.00
March	727,859.64	672,025.07	17,625.00	17,625.00
April	727,859.64	672,025.07	0.00	0.00
May	727,859.64	672,025.08	0.00	0.00
June	727,859.66	672,025.08	0.00	0.00
Total	8,734,315.70	8,734,315.70	278,945.00	278,945.00