



STATE OF MAINE
 DEPARTMENT OF EDUCATION
 23 STATE HOUSE STATION
 AUGUSTA, MAINE
 04333-0023

JOHN ELIAS BALDACCI
 GOVERNOR

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SUSAN A. GENDRON
 COMMISSIONER

FEB 09 2009

MSAD #11

ADMINISTRATIVE LETTER: 38
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TO: Superintendents of Schools
 FROM: Susan A. Gendron, Commissioner *SAG*
 DATE: February 5, 2009
 RE: Curtailment for 2008-09 General Purpose Aid for Local Schools (GPA) Funding

The enclosed is a revised 2008-09 subsidy printout (ED 279) for your unit(s). The subsidy amount on the printout(s) for the 2008-09 fiscal year represents the curtailed subsidy amount enacted by the 124th Legislature and replaces all previous FY 2008-09 ED 279 subsidy printouts.

The revised 2008-09 subsidy printout (ED 279) is based on Public Law 2009, Chapter 1, Part C and represents a decrease of \$27,046,649 in the 2008-09 General Purpose Aid for Local Schools funding level from the amount that was previously enacted into law by Public Law 2007 Chapter 539, Part C. The Public Law 2009, Chapter 1, Part C changes include the following:

- **Mill expectation** – the mill expectation has been increased from 6.55 mills to 6.79 mills, reflecting an increase of 0.24 mills and resulting in a State share percentage of 52.52%.
- **Minimum special education adjustment** – the minimum special education adjustment pursuant to 20-A MRSA Section 15689 subsection 1 has been reduced from 50% to 45% of the EPS Special Education Allocation.
- **Waiver; required local contribution.** For 2008-09 General Purpose Aid for Local School Funding only, those school administrative units that do not raise the increased required local contribution pursuant to 20-A MRSA section 15690 subsection 1 that results from increasing the mill expectation from 6.55 to 6.79, there will be no proportional reduction to the State share pursuant to 20-A MRSA Section 15690, subsection 1, paragraph C.

For additional questions regarding these printouts, please contact Jim Rier, Suzan Beaudoin, Joanne Allen or Karla Miller of the Department of Education's School Finance and Operations by email to jim.rier@maine.gov, suzan.beaudoin@maine.gov, joanne.allen@maine.gov, or karla.miller@maine.gov

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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)	973	526	1,499	720	2,219
10	ATTENDING PUPILS (OCTOBER 2007)	978	500	1,478	747	2,225
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	975.5	513.0	1,488.5 (67%)	733.5 (33%)	2,222.0

	Position	K-5	6-8	9-12	E.P.S. FTE /	Actual FTE	Ratio X	EPS Tot Salary	Elementary Salary	Secondary Salary
A.	TEACHERS	57.4 (17:1)	32.1 (16:1)	48.9 (15:1)	= 138.4 /	147.8 =	.94 X	6405,538 =	4034,208	1986,998
B.	GUIDANCE	2.8 (350:1)	1.5 (350:1)	2.9 (250:1)	= 7.2 /	6.8 =	1.06 X	354,001 =	251,411	123,830
C.	LIBRARIANS	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	= 2.7 /	2.0 =	1.35 X	117,028 =	105,852	52,136
D.	HEALTH	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	= 2.7 /	3.0 =	.90 X	141,804 =	85,508	42,116
E.	EDUCATION TECHS	9.8 (100:1)	5.1 (100:1)	2.9 (250:1)	= 17.8 /	20.9 =	.85 X	356,022 =	202,755	99,864
F.	LIBRARY TECHS	2.0 (500:1)	1.0 (500:1)	1.5 (500:1)	= 4.5 /	7.0 =	.64 X	120,644 =	51,732	25,480
G.	CLERICAL	4.9 (200:1)	2.6 (200:1)	3.7 (200:1)	= 11.2 /	14.4 =	.78 X	399,833 =	208,953	102,917
H.	SCHOOL ADMIN.	3.2 (305:1)	1.7 (305:1)	2.3 (315:1)	= 7.2 /	9.0 =	.80 X	648,331 =	347,506	171,159

	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	34	34		50,609	24,939
B.	Supplies and Equipment	320	442		476,320	324,207
C.	Professional Development	54	54		80,379	39,609
D.	Instructional Leadership Support	22	22		32,747	16,137
E.	Co- and Extra-Curricular Student	31	105		46,144	77,018
F.	System Administration/Support	204	204		303,654	149,634
G.	Operations & Maintenance	935	1,111		1391,748	814,919

	Salary Benefits	Percentage		Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%		850,626	418,965
B.	Education & Library Technicians	36.00%		91,615	45,124
C.	Clerical	29.00%		60,596	29,846
D.	School Administrators	14.00%		48,651	23,962

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)			-319,501	-157,366
16	Adjustment for Title I Revenues			-252,421	-124,326
17	TOTALS			8149,091	4287,166
18	E.P.S. RATES			5,475	5,845

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,588.0	647.0	2,235.0		
	OCTOBER 2005	1,552.0	703.0	2,255.0		
	APRIL 2006	1,524.0	663.0	2,187.0		
	OCTOBER 2006	1,527.0	696.0	2,223.0		
	APRIL 2007	1,494.0	659.0	2,153.0		
	OCTOBER 2007	1,473.0	696.0	2,169.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,483.5 +	42.83	X	5,475.00	= 8,356,656.75
	9-12 PUPILS	677.5 +	0.00	X	5,845.00	= 3,959,987.50
	ADULT EDUC. COURSES AT .1	13.3		X	5,845.00	= 77,738.50
	K-8 EQUIV. INSTR. PUPILS	1.625		X	5,475.00	= 8,896.88
	9-12 EQUIV. INSTR. PUPILS	1.375		X	5,845.00	= 8,036.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3856	572.0	X .15	X	5,475.00	= 469,755.00
	9-12 DISADVANTAGED @ .3856	261.2	X .15	X	5,845.00	= 229,007.10
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,475.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	5.0	X .700	X	5,845.00	= 20,457.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,483.5		X	40.00	= 59,340.00
	9-12 STUDENT ASSESSMENT	677.5		X	40.00	= 27,100.00
	K-8 TECHNOLOGY RESOURCES	1,483.5		X	90.00	= 133,515.00
	9-12 TECHNOLOGY RESOURCES	677.5		X	273.00	= 184,957.50
	K-2 PUPILS	528.5	X .10	X	5,475.00	= 289,353.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,824,802.36
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,410,058.28
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,410,058.28

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	64,672.76	X	102.90%	=	66,548.27
32	SPECIAL EDUCATION - EPS ALLOCATION					1,581,177.65
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	261,780.15	X	102.90%	=	269,371.77
35	TRANSPORTATION - EPS ALLOCATION					1,021,552.76
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,938,650.45
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					16,348,708.73

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	SAD 11					
		11/01/08 ADDN & REN-PRAY ST ELEM SCHOOL	107,000.00	2,405.51		109,405.51
	SAD 11 GARDINER					
		11/01/08 HS ADDTN	192,500.00	47,457.14		239,957.14
		05/01/09 HS ADDTN	0.00	43,807.21		43,807.21
	SAD 11					
		11/01/08 REG MIDDLE SCHOOL ADDN	117,334.00	7,438.58		124,772.58
		05/01/09 REG MIDDLE SCHOOL ADDN	0.00	3,725.35		3,725.35
		11/01/08 NEW ELEM SCHOOL	193,500.00	38,082.56		231,582.56
		05/01/09 NEW ELEM SCHOOL	0.00	39,196.33		39,196.33
		11/01/08 2 NEW ELEM-GARDINER & S GARDINER	175,000.00	23,100.00		198,100.00
		05/01/09 2 NEW ELEM-GARDINER & S GARDINER	0.00	17,325.00		17,325.00
		11/01/08 2 NEW ELEM-GARDINER & SO GARDINER	130,250.00	21,980.87		152,230.87
		05/01/09 2 NEW ELEM-GARDINER & SO GARDINER	0.00	17,584.70		17,584.70
42	TOTAL PRINCIPAL & INTEREST		915,584.00	262,103.25		1,177,687.25
43	APPROVED LEASES FOR 2007-08 - S.A.D. 11					0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 11					0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 11					0.00
47	TOTAL DEBT SERVICE ALLOCATION					1,177,687.25
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					17,526,395.98

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION		DEBT ALLOCATION		TOWN ALLOCATION
GARDINER	927.5	42.99%	7,534,597.63	+	0.00	=	7,534,597.63
PITTSTON	413.0	19.14%	3,354,552.19		0.00		3,354,552.19
RANDOLPH	299.5	13.88%	2,432,663.76		0.00		2,432,663.76
WEST GARDINER	517.5	23.99%	4,204,582.40		0.00		4,204,582.40
TOTAL	2,157.5						17,526,395.98

	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION		TOWN ALLOCATION			
GARDINER	304,350,000	6.79	2,066,536.50	OR	7,534,597.63	2,066,536.50	40.93%	6.79M
PITTSTON	161,600,000	6.79	1,097,264.00		3,354,552.19	1,097,264.00	21.73%	6.79M
RANDOLPH	78,650,000	6.79	534,033.50		2,432,663.76	534,033.50	10.58%	6.79M
WEST GARDINER	199,050,000	6.79	1,351,549.50		4,204,582.40	1,351,549.50	26.76%	6.79M
TOTAL	743,650,000		5,049,383.50		17,526,395.98	5,049,383.50	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	17,526,395.98	5,049,383.50	12,477,012.48
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,526,395.98	5,049,383.50	12,477,012.48
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			2,092.00
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			12,479,104.48
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 28.81%		STATE SHARE % = 71.19%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 28.80%		STATE SHARE % = 71.20%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	17,941,140.06		