

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 1

2007-08

501 - 501

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	967	478	1,445	635	2,080
10 ATTENDING PUPILS (OCTOBER 2006)	998	446	1,444	648	2,092
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	982.5	462.0	1,444.5 ( 69%)	641.5 ( 31%)	2,086.0

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	57.8 (17:1)	28.9 (16:1)	42.8 (15:1)	=	129.5	/	128.7	=	1.01 X	5934,671	=	4135,872	1858,146
B. GUIDANCE	2.8 (350:1)	1.3 (350:1)	2.6 (250:1)	=	6.7	/	6.8	=	.99 X	331,553	=	226,484	101,753
C. LIBRARIANS	1.2 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.6	/	2.0	=	1.30 X	106,496	=	95,527	42,918
D. HEALTH	1.2 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.6	/	2.0	=	1.30 X	77,872	=	69,851	31,383
E. EDUCATION TECHS	9.8 (100:1)	4.6 (100:1)	2.6 (250:1)	=	17.0	/	36.1	=	.47 X	591,580	=	191,850	86,193
F. LIBRARY TECHS	2.0 (500:1)	0.9 (500:1)	1.3 (500:1)	=	4.2	/	0.0	=	4.20 X	0	=	37,613	16,899
G. CLERICAL	4.9 (200:1)	2.3 (200:1)	3.2 (200:1)	=	10.4	/	13.8	=	.75 X	385,389	=	199,439	89,603
H. SCHOOL ADMIN.	3.2 (305:1)	1.5 (305:1)	2.0 (315:1)	=	6.7	/	6.9	=	.97 X	484,702	=	324,411	145,750

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	47,669	21,170
B. Supplies and Equipment	311	430	449,240	275,845
C. Professional Development	52	52	75,114	33,358
D. Instructional Leadership Support	21	21	30,335	13,472
E. Co- and Extra-Curricular Student	30	102	43,335	65,433
F. System Administration/Support	359	356	518,576	228,374
G. Operations & Maintenance	956	1,136	1380,942	728,744

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	860,269	386,498
B. Education & Library Technicians	36.00%	82,607	37,113
C. Clerical	29.00%	57,837	25,985
D. School Administrators	14.00%	45,418	20,405

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-637,484	-286,381
16 Adjustment for Title I Revenues	-42,580	-19,130

17 TOTALS	8192,324	3903,530
18 E.P.S. RATES	5,671	6,085

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 1

2007-08

501 - 501

=====

A. OPERATING COST ALLOCATIONS

-----

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	1,485.0	628.0	2,113.0		
	OCTOBER 2004	1,467.0	642.0	2,109.0		
	APRIL 2005	1,463.0	622.0	2,085.0		
	OCTOBER 2005	1,441.0	647.0	2,088.0		
	APRIL 2006	1,442.0	635.0	2,077.0		
	OCTOBER 2006	1,441.0	644.0	2,085.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,441.5 +	15.00	X	5,671.00	= 8,259,811.50
	9-12 PUPILS	639.5 +	0.00	X	6,085.00	= 3,891,357.50
	ADULT EDUC. COURSES AT .1	15.2		X	6,085.00	= 92,492.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,671.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.875		X	6,085.00	= 17,494.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4525	652.3	X .15	X	5,671.00	= 554,879.00
	9-12 DISADVANTAGED @ .4525	289.4	X .15	X	6,085.00	= 264,149.85
	K-8 LIMITED ENGLISH PROF.	2.0	X .500	X	5,671.00	= 5,671.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,085.00	= 6,085.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,441.5		X	40.00	= 57,660.00
	9-12 STUDENT ASSESSMENT	639.5		X	40.00	= 25,580.00
	K-8 TECHNOLOGY RESOURCES	1,441.5		X	87.00	= 125,410.50
	9-12 TECHNOLOGY RESOURCES	639.5		X	265.00	= 169,467.50
	K-2 PUPILS	540.0	X .10	X	5,671.00	= 306,234.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,776,292.23
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					13,087,477.61
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,087,477.61

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 1

2007-08

501 - 501

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	56,553.00	X	102.90%	=	58,193.04
32	SPECIAL EDUCATION - EPS ALLOCATION					2,003,380.11
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	1,837,692.14	X	102.90%	=	1,890,985.21
35	TRANSPORTATION - EPS ALLOCATION					1,787,642.27
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					73,485.40
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,813,686.03
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,901,163.64

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2006-07				5,824.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				5,824.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				18,906,987.64

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION		
CASTLE HILL	56.0	2.70%	15,450,000	7.44	114,948.00	510,488.67	114,948.00	2.79%	7.44M
CHAPMAN	92.0	4.43%	17,950,000	7.44	133,548.00	837,579.55	133,548.00	3.25%	7.44M
MAPLETON	356.0	17.14%	76,700,000	7.44	570,648.00	3,240,657.68	570,648.00	13.87%	7.44M
PRESQUE ISLE	1,493.5	71.89%	422,550,000	7.44	3,143,772.00	13,592,233.41	3,143,772.00	76.43%	7.44M
WESTFIELD	80.0	3.84%	20,200,000	7.44	150,288.00	726,028.33	150,288.00	3.66%	7.44M
TOTAL	2,077.5		552,850,000		4,113,204.00	18,906,987.64	4,113,204.00	100.00%	7.44M

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  
A U G U S T A 04333

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 1

2007-08

501 - 501

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
-----			
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,906,987.64	4,113,204.00	14,793,783.64
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,906,987.64	4,113,204.00	14,793,783.64
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			10,428.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			380,734.86-
59A MINIMUM TEACHER SALARY ADJUSTMENT			39,002.00
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			14,441,622.78
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 21.75%		STATE SHARE % = 78.25%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 23.62%		STATE SHARE % = 76.38%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	19,595,802.26		