

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 12

2007-08

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	78	44	122	69	191
10 ATTENDING PUPILS (OCTOBER 2006)	85	43	128	66	194
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	81.5	43.5	125.0 (65%)	67.5 (35%)	192.5

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	4.8 (17:1)	2.7 (16:1)	4.5 (15:1)	=	12.0 /	20.0 =	=	.60 X	828,439 =	=	323,091	173,972
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.3 (250:1)	=	0.6 /	0.9 =	=	.67 X	32,037 =	=	13,952	7,513
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	5,737	3,089
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	7,166	3,858
E. EDUCATION TECHS	0.8 (100:1)	0.4 (100:1)	0.3 (250:1)	=	1.5 /	4.0 =	=	.38 X	60,333 =	=	14,903	8,024
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	0.0 =	=	.40 X	0 =	=	3,375	1,817
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.3 (200:1)	=	0.9 /	2.0 =	=	.45 X	57,642 =	=	16,860	9,079
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.2 (315:1)	=	0.6 /	0.5 =	=	1.20 X	32,602 =	=	25,429	13,693

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	4,125	2,228
B. Supplies and Equipment	311	430	38,875	29,025
C. Professional Development	52	52	6,500	3,510
D. Instructional Leadership Support	21	21	2,625	1,418
E. Co- and Extra-Curricular Student	30	102	3,750	6,885
F. System Administration/Support	359	356	44,875	24,030
G. Operations & Maintenance	956	1,136	119,500	76,680

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	66,490	35,802
B. Education & Library Technicians	36.00%	6,580	3,543
C. Clerical	29.00%	4,889	2,633
D. School Administrators	14.00%	3,560	1,917

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	14,884	8,015
16 Adjustment for Title I Revenues	-19,403	-10,448

17 TOTALS	707,763	406,283
18 E.P.S. RATES	5,662	6,019

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	118.0	59.0	177.0		
	OCTOBER 2004	109.0	65.0	174.0		
	APRIL 2005	116.0	65.0	181.0		
	OCTOBER 2005	105.0	63.0	168.0		
	APRIL 2006	111.0	62.0	173.0		
	OCTOBER 2006	112.0	56.0	168.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	111.5 +	0.33	X	5,662.00	= 633,181.46
	9-12 PUPILS	59.0 +	2.66	X	6,019.00	= 371,131.54
	ADULT EDUC. COURSES AT .1	0.0		X	6,019.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,662.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.875		X	6,019.00	= 11,285.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2500	27.9	X .15	X	5,662.00	= 23,695.47
	9-12 DISADVANTAGED @ .2500	14.8	X .15	X	6,019.00	= 13,362.18
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,662.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,019.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	111.5		X	40.00	= 4,460.00
	9-12 STUDENT ASSESSMENT	59.0		X	40.00	= 2,360.00
	K-8 TECHNOLOGY RESOURCES	111.5		X	87.00	= 9,700.50
	9-12 TECHNOLOGY RESOURCES	59.0		X	265.00	= 15,635.00
	K-2 PUPILS	34.0	X .10	X	5,662.00	= 19,250.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 143,521.20
	9-12 SMALL SCHOOL ADJUSTMENT					= 76,801.84
	OPERATING ALLOCATION					1,324,385.62
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					1,258,166.33
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,258,166.33

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	54,479.42	X	102.90%	=	56,059.32
32	SPECIAL EDUCATION - EPS ALLOCATION					199,090.24
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					48,953.53
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					304,103.09
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,562,269.42

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				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,562,269.42

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		
JACKMAN	130.0 76.25%		59,950,000	7.44	446,028.00		1,191,230.43	446,028.00	71.67% 7.44M
MOOSE RIVER	40.5 23.75%		23,700,000	7.44	176,328.00		371,038.99	176,328.00	28.33% 7.44M
TOTAL	170.5		83,650,000		622,356.00		1,562,269.42	622,356.00	100.00% 7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,562,269.42	622,356.00	939,913.42
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,562,269.42	622,356.00	939,913.42
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			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			6,330.00
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			946,243.42
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 39.84%	STATE SHARE % = 60.16%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 39.43%	STATE SHARE % = 60.57%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,628,488.71		