

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 22

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)	940	539	1,479	778	2,257
10 ATTENDING PUPILS (OCTOBER 2006)	910	559	1,469	759	2,228
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	925.0	549.0	1,474.0 (66%)	768.5 (34%)	2,242.5

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	54.4 (17:1)	34.3 (16:1)	51.2 (15:1)	=	139.9	/	148.6	=	.94 X	6599,811	=	4094,523	2109,299
B. GUIDANCE	2.6 (350:1)	1.6 (350:1)	3.1 (250:1)	=	7.3	/	6.0	=	1.22 X	284,776	=	229,302	118,125
C. LIBRARIANS	1.2 (800:1)	0.7 (800:1)	1.0 (800:1)	=	2.9	/	3.0	=	.97 X	166,217	=	106,412	54,818
D. HEALTH	1.2 (800:1)	0.7 (800:1)	1.0 (800:1)	=	2.9	/	3.3	=	.88 X	140,825	=	81,791	42,135
E. EDUCATION TECHS	9.3 (100:1)	5.5 (100:1)	3.1 (250:1)	=	17.9	/	9.6	=	1.86 X	170,556	=	209,374	107,860
F. LIBRARY TECHS	1.9 (500:1)	1.1 (500:1)	1.5 (500:1)	=	4.5	/	3.4	=	1.32 X	60,376	=	52,599	27,097
G. CLERICAL	4.6 (200:1)	2.7 (200:1)	3.8 (200:1)	=	11.1	/	18.5	=	.60 X	496,409	=	196,578	101,267
H. SCHOOL ADMIN.	3.0 (305:1)	1.8 (305:1)	2.4 (315:1)	=	7.2	/	6.5	=	1.11 X	464,218	=	340,086	175,196

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	48,642	25,361
B. Supplies and Equipment	311	430	458,414	330,455
C. Professional Development	52	52	76,648	39,962
D. Instructional Leadership Support	21	21	30,954	16,139
E. Co- and Extra-Curricular Student	30	102	44,220	78,387
F. System Administration/Support	359	356	529,166	273,586
G. Operations & Maintenance	956	1,136	1409,144	873,016

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	857,285	441,632
B. Education & Library Technicians	36.00%	94,310	48,585
C. Clerical	29.00%	57,008	29,367
D. School Administrators	14.00%	47,612	24,527

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	128,310	66,105
16 Adjustment for Title I Revenues	-106,669	-54,950

17 TOTALS	8985,709	4927,968
18 E.P.S. RATES	6,096	6,412

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A. OPERATING COST ALLOCATIONS

19 RESIDENT PUPILS	K-8	9-12	TOTAL		
APRIL 2004	1,502.0	789.0	2,291.0		
OCTOBER 2004	1,458.0	812.0	2,270.0		
APRIL 2005	1,476.0	783.0	2,259.0		
OCTOBER 2005	1,477.0	776.0	2,253.0		
APRIL 2006	1,475.0	781.0	2,256.0		
OCTOBER 2006	1,465.0	757.0	2,222.0		
21 BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
	YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
K-8 PUPILS	1,470.0 +	5.50	X	6,096.00	= 8,994,648.00
9-12 PUPILS	769.0 +	14.00	X	6,412.00	= 5,020,596.00
ADULT EDUC. COURSES AT .1	0.0		X	6,412.00	= 0.00
K-8 EQUIV. INSTR. PUPILS	0.000		X	6,096.00	= 0.00
9-12 EQUIV. INSTR. PUPILS	2.125		X	6,412.00	= 13,625.50
WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
K-8 DISADVANTAGED @ .2580	379.3	X .15	X	6,096.00	= 346,831.92
9-12 DISADVANTAGED @ .2580	198.4	X .15	X	6,412.00	= 190,821.12
K-8 LIMITED ENGLISH PROF.	3.0	X .500	X	6,096.00	= 9,144.00
9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	6,412.00	= 3,206.00
TARGETED FUNDS	PUPILS	WEIGHTS	X		
K-8 STUDENT ASSESSMENT	1,470.0		X	40.00	= 58,800.00
9-12 STUDENT ASSESSMENT	769.0		X	40.00	= 30,760.00
K-8 TECHNOLOGY RESOURCES	1,470.0		X	87.00	= 127,890.00
9-12 TECHNOLOGY RESOURCES	769.0		X	265.00	= 203,785.00
K-2 PUPILS	432.0	X .10	X	6,096.00	= 263,347.20
ISOLATED SMALL SCHOOL ADJUSTMENT					
K-8 SMALL SCHOOL ADJUSTMENT					= 85,884.81
9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
OPERATING ALLOCATION					15,349,339.55
OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					14,581,872.57
30 ADJUSTED TOTAL OPERATING ALLOCATION					14,581,872.57

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	83,932.50	X	102.90%	=	86,366.54
32	SPECIAL EDUCATION - EPS ALLOCATION					2,724,930.72
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	311,276.89	X	102.90%	=	320,303.92
35	TRANSPORTATION - EPS ALLOCATION					759,467.13
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,891,068.31
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,472,940.88

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07 NEW MIDDLE SCHOOL	312,050.00	61,997.49		374,047.49
	05/01/08 NEW MIDDLE SCHOOL	0.00	55,388.88		55,388.88
	11/01/07 LEROY SMITH SCHOOL ADDN	144,150.00	36,024.86		180,174.86
	05/01/08 LEROY SMITH SCHOOL ADDN	0.00	40,675.51		40,675.51
	11/01/07 NEW MIDDLE SCH-WINTERPORT	215,000.00	43,430.00		258,430.00
	05/01/08 NEW MIDDLE SCH-WINTERPORT	0.00	36,281.25		36,281.25
42	TOTAL PRINCIPAL & INTEREST	671,200.00	273,797.99		944,997.99
43	APPROVED LEASES FOR 2006-07				74,184.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,019,181.99
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,492,122.87

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				
HAMPDEN	1,329.0	59.44%	488,800,000	7.44		3,636,672.00	11,586,117.83	3,636,672.00	64.55%	7.44M
NEWBURGH	254.0	11.36%	74,800,000	7.44		556,512.00	2,214,305.16	556,512.00	9.88%	7.44M
WINTERPORT	653.0	29.20%	193,700,000	7.44		1,441,128.00	5,691,699.88	1,441,128.00	25.57%	7.44M

TOTAL	2,236.0	757,300,000	5,634,312.00	19,492,122.87	5,634,312.00	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	19,492,122.87	5,634,312.00	13,857,810.87
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,492,122.87	5,634,312.00	13,857,810.87
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			73,500.00
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			9,330.00
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			13,793,640.87
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 28.91%	STATE SHARE % = 71.09%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 29.23%	STATE SHARE % = 70.77%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	20,259,589.85		