

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 23

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)	423	223	646	0	646
10 ATTENDING PUPILS (OCTOBER 2006)	446	215	661	0	661
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	434.5	219.0	653.5 (100%)	0.0 ( 0%)	653.5

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	25.6 (17:1)	13.7 (16:1)	0.0 (15:1)	=	39.3 /	46.5 =	=	.85 X	1885,468 =	=	1602,648	0
B. GUIDANCE	1.2 (350:1)	0.6 (350:1)	0.0 (250:1)	=	1.8 /	1.8 =	=	1.00 X	60,309 =	=	60,309	0
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.8 /	0.0 =	=	.80 X	0 =	=	23,535	0
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.8 /	1.0 =	=	.80 X	48,560 =	=	38,848	0
E. EDUCATION TECHS	4.3 (100:1)	2.2 (100:1)	0.0 (250:1)	=	6.5 /	9.4 =	=	.69 X	136,013 =	=	93,849	0
F. LIBRARY TECHS	0.9 (500:1)	0.4 (500:1)	0.0 (500:1)	=	1.3 /	1.2 =	=	1.08 X	16,088 =	=	17,375	0
G. CLERICAL	2.2 (200:1)	1.1 (200:1)	0.0 (200:1)	=	3.3 /	3.0 =	=	1.10 X	80,791 =	=	88,870	0
H. SCHOOL ADMIN.	1.4 (305:1)	0.7 (305:1)	0.0 (315:1)	=	2.1 /	3.0 =	=	.70 X	204,114 =	=	142,880	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	21,566	0
B. Supplies and Equipment	311	430	203,239	0
C. Professional Development	52	52	33,982	0
D. Instructional Leadership Support	21	21	13,724	0
E. Co- and Extra-Curricular Student	30	102	19,605	0
F. System Administration/Support	359	356	234,607	0
G. Operations & Maintenance	956	1,136	624,746	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	327,815	0
B. Education & Library Technicians	36.00%	40,041	0
C. Clerical	29.00%	25,772	0
D. School Administrators	14.00%	20,003	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.89)	-275,386	0
16 Adjustment for Title I Revenues	-146,224	0

17 TOTALS	3211,803	0
18 E.P.S. RATES	4,915	6,275

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	691.0	259.0	950.0		
	OCTOBER 2004	675.0	294.0	969.0		
	APRIL 2005	675.0	281.0	956.0		
	OCTOBER 2005	647.0	310.0	957.0		
	APRIL 2006	648.0	299.0	947.0		
	OCTOBER 2006	660.0	323.0	983.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	654.0 +	12.00	X	4,915.00	= 3,273,390.00
	9-12 PUPILS	311.0 +	0.00	X	6,275.00	= 1,951,525.00
	ADULT EDUC. COURSES AT .1	0.2		X	6,275.00	= 1,255.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,915.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,275.00	= 3,137.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4000	261.6	X .15	X	4,915.00	= 192,864.60
	9-12 DISADVANTAGED @ .4000	124.4	X .15	X	6,275.00	= 117,091.50
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,915.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,275.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	654.0		X	40.00	= 26,160.00
	9-12 STUDENT ASSESSMENT	311.0		X	40.00	= 12,440.00
	K-8 TECHNOLOGY RESOURCES	654.0		X	87.00	= 56,898.00
	9-12 TECHNOLOGY RESOURCES	311.0		X	265.00	= 82,415.00
	K-2 PUPILS	236.5	X .10	X	4,915.00	= 116,239.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,833,416.35
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					5,541,745.53
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,541,745.53

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					510,898.21
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	62,384.09	X	102.90%	=	64,193.23
35	TRANSPORTATION - EPS ALLOCATION					334,269.50
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					60,971.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					970,331.94
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,512,077.47

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
		11/01/07 NEW ELEM SCHOOL	240,925.00	40,054.68		280,979.68
		05/01/08 NEW ELEM SCHOOL	0.00	62,711.56		62,711.56
42	TOTAL PRINCIPAL & INTEREST		240,925.00	102,766.24		343,691.24
43	APPROVED LEASES FOR 2006-07					0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07					34,560.00
44	INSURED VALUE FACTOR FOR 2005-06					0.00
47	TOTAL DEBT SERVICE ALLOCATION					378,251.24
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					6,890,328.71

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
CARMEL	479.5	50.03%	117,300,000	7.44	872,712.00	3,447,231.45	872,712.00	52.33%	7.44M
LEVANT	479.0	49.97%	106,850,000	7.44	794,964.00	3,443,097.26	794,964.00	47.67%	7.44M
TOTAL	958.5		224,150,000		1,667,676.00	6,890,328.71	1,667,676.00	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	6,890,328.71	1,667,676.00	5,222,652.71
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,890,328.71	1,667,676.00	5,222,652.71
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			61,249.00
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			5,283,901.71
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 24.20%		STATE SHARE % = 75.80%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 23.31%		STATE SHARE % = 76.69%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,181,999.53		