

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 38

2007-08

538 - 523

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	213	69	282	0	282
10 ATTENDING PUPILS (OCTOBER 2006)	204	90	294	0	294
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	208.5	79.5	288.0 (100%)	0.0 (0%)	288.0

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	12.3 (17:1)	5.0 (16:1)	0.0 (15:1)	=	17.3	/	23.0	=	.75 X	953,469	=	715,102	0
B. GUIDANCE	0.6 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.8	/	0.6	=	1.33 X	20,476	=	27,233	0
C. LIBRARIANS	0.3 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.4	/	0.0	=	.40 X	0	=	11,768	0
D. HEALTH	0.3 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.4	/	0.0	=	.40 X	0	=	14,699	0
E. EDUCATION TECHS	2.1 (100:1)	0.8 (100:1)	0.0 (250:1)	=	2.9	/	3.3	=	.88 X	48,950	=	43,076	0
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.6	/	1.0	=	.60 X	14,548	=	8,729	0
G. CLERICAL	1.0 (200:1)	0.4 (200:1)	0.0 (200:1)	=	1.4	/	1.2	=	1.17 X	34,404	=	40,253	0
H. SCHOOL ADMIN.	0.7 (305:1)	0.3 (305:1)	0.0 (315:1)	=	1.0	/	1.0	=	1.00 X	71,582	=	71,582	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	9,504	0
B. Supplies and Equipment	311	430	89,568	0
C. Professional Development	52	52	14,976	0
D. Instructional Leadership Support	21	21	6,048	0
E. Co- and Extra-Curricular Student	30	102	8,640	0
F. System Administration/Support	359	356	103,392	0
G. Operations & Maintenance	956	1,136	275,328	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	146,072	0
B. Education & Library Technicians	36.00%	18,650	0
C. Clerical	29.00%	11,673	0
D. School Administrators	14.00%	10,021	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-67,701	0
16 Adjustment for Title I Revenues	-89,879	0

17 TOTALS	1468,732	0
18 E.P.S. RATES	5,100	5,772

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	289.0	114.0	403.0		
	OCTOBER 2004	279.0	118.0	397.0		
	APRIL 2005	279.0	114.0	393.0		
	OCTOBER 2005	283.0	126.0	409.0		
	APRIL 2006	283.0	122.0	405.0		
	OCTOBER 2006	293.0	119.0	412.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	288.0 +	0.00	X	5,100.00	= 1,468,800.00
	9-12 PUPILS	120.5 +	0.00	X	5,772.00	= 695,526.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,772.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,100.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,772.00	= 721.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4334	124.8	X .15	X	5,100.00	= 95,472.00
	9-12 DISADVANTAGED @ .4334	52.2	X .15	X	5,772.00	= 45,194.76
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,100.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,772.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	288.0		X	40.00	= 11,520.00
	9-12 STUDENT ASSESSMENT	120.5		X	40.00	= 4,820.00
	K-8 TECHNOLOGY RESOURCES	288.0		X	87.00	= 25,056.00
	9-12 TECHNOLOGY RESOURCES	120.5		X	265.00	= 31,932.50
	K-2 PUPILS	110.0	X .10	X	5,100.00	= 56,100.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,435,142.76
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					2,313,385.62
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,313,385.62

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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					302,007.67
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					264,795.79
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					89,539.50
39	TOTAL OTHER SUBSIDIZABLE COSTS					656,342.96
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,969,728.58

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				11,520.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				11,520.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,981,248.58

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		LOCAL CONTRIBUTION		
DIXMONT	193.5	48.01%	59,500,000	7.44	442,680.00		1,431,297.44	442,680.00	58.02%	7.44M	
ETNA	209.5	51.99%	43,050,000	7.44	320,292.00		1,549,951.14	320,292.00	41.98%	7.44M	
TOTAL	403.0		102,550,000		762,972.00		2,981,248.58	762,972.00	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	2,981,248.58	762,972.00	2,218,276.58
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,981,248.58	762,972.00	2,218,276.58
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			17,516.00
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			2,235,792.58
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 25.59%	STATE SHARE % = 74.41%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 25.00%	STATE SHARE % = 75.00%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,103,005.72		