

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. 41

2007-08

541 - 541

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	357	182	539	276	815
10 ATTENDING PUPILS (OCTOBER 2006)	345	179	524	285	809
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	351.0	180.5	531.5 (65%)	280.5 (35%)	812.0

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	20.6 (17:1)	11.3 (16:1)	18.7 (15:1)	=	50.6	/	55.2	=	.92 X	2427,361	=	1451,562	781,610
B. GUIDANCE	1.0 (350:1)	0.5 (350:1)	1.1 (250:1)	=	2.6	/	4.0	=	.65 X	179,162	=	75,696	40,759
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.0	/	1.0	=	1.00 X	57,367	=	37,289	20,078
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.0	/	1.0	=	1.00 X	46,373	=	30,142	16,231
E. EDUCATION TECHS	3.5 (100:1)	1.8 (100:1)	1.1 (250:1)	=	6.4	/	18.0	=	.36 X	271,852	=	63,614	34,253
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.7	/	1.6	=	1.06 X	24,704	=	17,021	9,165
G. CLERICAL	1.8 (200:1)	0.9 (200:1)	1.4 (200:1)	=	4.1	/	6.0	=	.68 X	174,289	=	77,036	41,481
H. SCHOOL ADMIN.	1.2 (305:1)	0.6 (305:1)	0.9 (315:1)	=	2.7	/	2.2	=	1.23 X	158,473	=	126,699	68,223

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	17,540	9,257
B. Supplies and Equipment	311	430	165,297	120,615
C. Professional Development	52	52	27,638	14,586
D. Instructional Leadership Support	21	21	11,162	5,891
E. Co- and Extra-Curricular Student	30	102	15,945	28,611
F. System Administration/Support	359	356	190,809	99,858
G. Operations & Maintenance	956	1,136	508,114	318,648

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	302,991	163,149
B. Education & Library Technicians	36.00%	29,029	15,630
C. Clerical	29.00%	22,340	12,029
D. School Administrators	14.00%	17,738	9,551

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-113,434	-61,070
16 Adjustment for Title I Revenues	-220,074	-118,501

17 TOTALS	2854,153	1630,052
18 E.P.S. RATES	5,370	5,811

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	507.0	251.0	758.0		
	OCTOBER 2004	492.0	263.0	755.0		
	APRIL 2005	499.0	263.0	762.0		
	OCTOBER 2005	498.0	253.0	751.0		
	APRIL 2006	496.0	242.0	738.0		
	OCTOBER 2006	480.0	247.0	727.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	488.0 +	7.33	X	5,370.00	= 2,659,922.10
	9-12 PUPILS	244.5 +	8.66	X	5,811.00	= 1,471,112.76
	ADULT EDUC. COURSES AT .1	4.6		X	5,811.00	= 26,730.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,370.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	5,811.00	= 2,179.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6854	334.5	X .15	X	5,370.00	= 269,439.75
	9-12 DISADVANTAGED @ .6854	167.6	X .15	X	5,811.00	= 146,088.54
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,370.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	5,811.00	= 2,905.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	488.0		X	40.00	= 19,520.00
	9-12 STUDENT ASSESSMENT	244.5		X	40.00	= 9,780.00
	K-8 TECHNOLOGY RESOURCES	488.0		X	87.00	= 42,456.00
	9-12 TECHNOLOGY RESOURCES	244.5		X	265.00	= 64,792.50
	K-2 PUPILS	176.5	X .10	X	5,370.00	= 94,780.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 37,367.99
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,847,075.37
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					4,604,721.60
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,604,721.60

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	10,774.30	X	102.90%	=	11,086.75
32	SPECIAL EDUCATION - EPS ALLOCATION					737,589.59
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	53,339.51	X	102.90%	=	54,886.36
35	TRANSPORTATION - EPS ALLOCATION					283,239.42
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					91,660.50
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,178,462.62
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,783,184.22

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)					5,783,184.22

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
ATKINSON	51.5	7.04%	16,200,000	7.44	120,528.00		407,136.17	120,528.00	10.58%	7.44M
BROWNVILLE	173.5	23.70%	39,000,000	7.44	290,160.00		1,370,614.66	290,160.00	25.47%	7.44M
LAGRANGE	120.0	16.39%	26,050,000	7.44	193,812.00		947,863.89	193,812.00	17.01%	7.44M
MILO	387.0	52.87%	71,900,000	7.44	534,936.00		3,057,569.50	534,936.00	46.94%	7.44M
TOTAL	732.0		153,150,000		1,139,436.00		5,783,184.22	1,139,436.00	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	5,783,184.22	1,139,436.00	4,643,748.22
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,783,184.22	1,139,436.00	4,643,748.22
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			7,740.00
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			4,651,488.22
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 19.70%		STATE SHARE % = 80.30%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 19.57%		STATE SHARE % = 80.43%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,025,537.99		