

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 53

2007-08

553 - 553

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	496	277	773	0	773
10 ATTENDING PUPILS (OCTOBER 2006)	506	252	758	0	758
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	501.0	264.5	765.5 (100%)	0.0 (0%)	765.5

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	29.5 (17:1)	16.5 (16:1)	0.0 (15:1)	=	46.0 /	52.9 =		.87 X	2384,262 =		2074,308	0
B. GUIDANCE	1.4 (350:1)	0.8 (350:1)	0.0 (250:1)	=	2.2 /	3.0 =		.73 X	123,854 =		90,413	0
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9 /	1.0 =		.90 X	52,072 =		46,865	0
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9 /	1.0 =		.90 X	48,560 =		43,704	0
E. EDUCATION TECHS	5.0 (100:1)	2.6 (100:1)	0.0 (250:1)	=	7.6 /	10.0 =		.76 X	140,564 =		106,829	0
F. LIBRARY TECHS	1.0 (500:1)	0.5 (500:1)	0.0 (500:1)	=	1.5 /	2.4 =		.63 X	41,049 =		25,861	0
G. CLERICAL	2.5 (200:1)	1.3 (200:1)	0.0 (200:1)	=	3.8 /	6.1 =		.62 X	162,581 =		100,800	0
H. SCHOOL ADMIN.	1.6 (305:1)	0.9 (305:1)	0.0 (315:1)	=	2.5 /	4.0 =		.63 X	248,056 =		156,275	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	25,262	0
B. Supplies and Equipment	311	430	238,071	0
C. Professional Development	52	52	39,806	0
D. Instructional Leadership Support	21	21	16,076	0
E. Co- and Extra-Curricular Student	30	102	22,965	0
F. System Administration/Support	359	356	274,815	0
G. Operations & Maintenance	956	1,136	731,818	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	428,505	0
B. Education & Library Technicians	36.00%	47,768	0
C. Clerical	29.00%	29,232	0
D. School Administrators	14.00%	21,879	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-95,931	0
16 Adjustment for Title I Revenues	-207,826	0

17 TOTALS	4217,494	0
18 E.P.S. RATES	5,509	6,217

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 53

2007-08

553 - 553

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	826.0	382.0	1,208.0		
	OCTOBER 2004	779.0	407.0	1,186.0		
	APRIL 2005	776.0	396.0	1,172.0		
	OCTOBER 2005	772.0	420.0	1,192.0		
	APRIL 2006	773.0	412.0	1,185.0		
	OCTOBER 2006	758.0	405.0	1,163.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	765.5 +	15.16	X	5,509.00	= 4,300,655.94
	9-12 PUPILS	408.5 +	0.00	X	6,217.00	= 2,539,644.50
	ADULT EDUC. COURSES AT .1	1.9		X	6,217.00	= 11,812.30
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,509.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,217.00	= 3,108.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5317	407.0	X .15	X	5,509.00	= 336,324.45
	9-12 DISADVANTAGED @ .5317	217.2	X .15	X	6,217.00	= 202,549.86
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,509.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,217.00	= 6,217.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	765.5		X	40.00	= 30,620.00
	9-12 STUDENT ASSESSMENT	408.5		X	40.00	= 16,340.00
	K-8 TECHNOLOGY RESOURCES	765.5		X	87.00	= 66,598.50
	9-12 TECHNOLOGY RESOURCES	408.5		X	265.00	= 108,252.50
	K-2 PUPILS	263.0	X .10	X	5,509.00	= 144,886.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,767,010.25
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					7,378,659.73
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,378,659.73

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 53

2007-08

553 - 553

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	4,559.46	X	102.90%	=	4,691.68
32	SPECIAL EDUCATION - EPS ALLOCATION					1,029,982.66
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					394,109.43
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,428,783.77
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,807,443.50

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				286,654.44
47	TOTAL DEBT SERVICE ALLOCATION				286,654.44
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,094,097.94

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		LOCAL CONTRIBUTION		
BURNHAM	174.5	14.88%	77,850,000	7.44	579,204.00		1,353,201.77		579,204.00	25.17%	7.44M
DETROIT	165.0	14.07%	37,950,000	7.44	282,348.00		1,279,539.58		282,348.00	12.27%	7.44M
PITTSFIELD	833.5	71.05%	193,450,000	7.44	1,439,268.00		6,461,356.59		1,439,268.00	62.56%	7.44M
TOTAL	1,173.0		309,250,000		2,300,820.00		9,094,097.94		2,300,820.00	100.00%	7.44M

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. 53

2007-08

553 - 553

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,094,097.94	2,300,820.00	6,793,277.94
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,094,097.94	2,300,820.00	6,793,277.94
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			0.00
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			6,793,277.94
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 25.30%	STATE SHARE % = 74.70%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 25.30%	STATE SHARE % = 74.70%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,482,448.46		