

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 54

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)	1,235	679	1,914	931	2,845
10 ATTENDING PUPILS (OCTOBER 2006)	1,240	652	1,892	965	2,857
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	1,237.5	665.5	1,903.0 (67%)	948.0 (33%)	2,851.0

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	72.8 (17:1)	41.6 (16:1)	63.2 (15:1)	=	177.6	/	208.7	=	.85 X	9149,022	=	5210,368	2566,301
B. GUIDANCE	3.5 (350:1)	1.9 (350:1)	3.8 (250:1)	=	9.2	/	12.8	=	.72 X	611,268	=	294,876	145,237
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.5	/	2.0	=	1.75 X	93,258	=	109,345	53,857
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.5	/	3.0	=	1.17 X	130,369	=	102,196	50,336
E. EDUCATION TECHS	12.4 (100:1)	6.7 (100:1)	3.8 (250:1)	=	22.9	/	25.5	=	.90 X	417,110	=	251,517	123,882
F. LIBRARY TECHS	2.5 (500:1)	1.3 (500:1)	1.9 (500:1)	=	5.7	/	8.3	=	.69 X	145,309	=	67,176	33,087
G. CLERICAL	6.2 (200:1)	3.3 (200:1)	4.7 (200:1)	=	14.2	/	15.7	=	.90 X	424,379	=	255,900	126,041
H. SCHOOL ADMIN.	4.1 (305:1)	2.2 (305:1)	3.0 (315:1)	=	9.3	/	10.5	=	.89 X	738,568	=	440,408	216,918

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	62,799	31,284
B. Supplies and Equipment	311	430	591,833	407,640
C. Professional Development	52	52	98,956	49,296
D. Instructional Leadership Support	21	21	39,963	19,908
E. Co- and Extra-Curricular Student	30	102	57,090	96,696
F. System Administration/Support	359	356	683,177	337,488
G. Operations & Maintenance	956	1,136	1819,268	1076,928

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1086,189	534,989
B. Education & Library Technicians	36.00%	114,729	56,509
C. Clerical	29.00%	74,211	36,552
D. School Administrators	14.00%	61,657	30,369

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	243,941	120,160
16 Adjustment for Title I Revenues	-344,058	-169,461

17 TOTALS	11321,540	5944,017
18 E.P.S. RATES	5,949	6,270

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	1,956.0	930.0	2,886.0		
	OCTOBER 2004	1,906.0	954.0	2,860.0		
	APRIL 2005	1,921.0	920.0	2,841.0		
	OCTOBER 2005	1,909.0	961.0	2,870.0		
	APRIL 2006	1,921.0	933.0	2,854.0		
	OCTOBER 2006	1,892.0	959.0	2,851.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,906.5 +	11.00	X	5,949.00	= 11,407,207.50
	9-12 PUPILS	946.0 +	0.00	X	6,270.00	= 5,931,420.00
	ADULT EDUC. COURSES AT .1	3.2		X	6,270.00	= 20,064.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,949.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.375		X	6,270.00	= 14,891.25
WEIGHTED COUNTS	PUPILS	WEIGHTS	X	X		
	K-8 DISADVANTAGED @ .5312	1,012.7	X .15	X	5,949.00	= 903,682.85
	9-12 DISADVANTAGED @ .5312	502.5	X .15	X	6,270.00	= 472,601.25
	K-8 LIMITED ENGLISH PROF.	16.0	X .300	X	5,949.00	= 28,555.20
	9-12 LIMITED ENGLISH PROF.	4.0	X .300	X	6,270.00	= 7,524.00
	TRANSITION ADJUST. FOR LIMITED ENGLISH PROF. (> 15 STUDENTS AND < 26)					21,174.60
TARGETED FUNDS	PUPILS	WEIGHTS	X	X		
	K-8 STUDENT ASSESSMENT	1,906.5		X	40.00	= 76,260.00
	9-12 STUDENT ASSESSMENT	946.0		X	40.00	= 37,840.00
	K-8 TECHNOLOGY RESOURCES	1,906.5		X	87.00	= 165,865.50
	9-12 TECHNOLOGY RESOURCES	946.0		X	265.00	= 250,690.00
	K-2 PUPILS	617.0	X .10	X	5,949.00	= 367,053.30
ISOLATED SMALL SCHOOL ADJUSTMENT						
	K-8 SMALL SCHOOL ADJUSTMENT					= 269,805.66
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					19,974,635.11
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					18,975,903.35
30	ADJUSTED TOTAL OPERATING ALLOCATION					18,975,903.35

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	235,930.00	X	102.90%	=	242,771.97
32	SPECIAL EDUCATION - EPS ALLOCATION					3,382,257.96
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	938,414.54	X	102.90%	=	965,628.56
35	TRANSPORTATION - EPS ALLOCATION					1,498,876.46
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					167,760.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,257,294.95
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					25,233,198.30

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST	
	11/01/07 NEW SKOWHEGAN MIDDLE SCH	455,104.00		80,467.01	535,571.01
	05/01/08 NEW SKOWHEGAN MIDDLE SCH	0.00		150,127.72	150,127.72
42	TOTAL PRINCIPAL & INTEREST	455,104.00		230,594.73	685,698.73
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				29,568.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				715,266.73
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				25,948,465.03

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
CANAAN	388.0	13.65%	77,650,000	7.44	577,716.00		3,541,965.48	577,716.00	5.41%	7.44M
CORNVILLE	201.5	7.09%	65,950,000	7.44	490,668.00		1,839,746.17	490,668.00	4.60%	7.44M
MERCER	77.0	2.71%	44,900,000	7.44	334,056.00		703,203.40	334,056.00	3.13%	7.44M
NORRIDGEWOCK	600.5	21.13%	158,100,000	7.44	1,176,264.00		5,482,910.66	1,176,264.00	11.02%	7.44M
SKOWHEGAN	1,425.5	50.15%	1,005,550,000	7.44	7,481,292.00		13,013,155.21	7,481,292.00	70.09%	7.44M
SMITHFIELD	150.0	5.27%	82,550,000	7.44	614,172.00		1,367,484.11	614,172.00	5.75%	7.44M
TOTAL	2,842.5		1,434,700,000		10,674,168.00		25,948,465.03	10,674,168.00	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	25,948,465.03	10,674,168.00	15,274,297.03
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	25,948,465.03	10,674,168.00	15,274,297.03
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			808.85-
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			15,273,488.18
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 41.14%		STATE SHARE % = 58.86%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 41.14%		STATE SHARE % = 58.86%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	26,947,196.79		