

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 70

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)	219	125	344	196	540
10 ATTENDING PUPILS (OCTOBER 2006)	249	121	370	224	594
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	234.0	123.0	357.0 (63%)	210.0 (37%)	567.0

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	13.8 (17:1)	7.7 (16:1)	14.0 (15:1)	=	35.5	/	43.0	=	.83 X	1938,712	=	1013,753	595,378
B. GUIDANCE	0.7 (350:1)	0.4 (350:1)	0.8 (250:1)	=	1.9	/	2.0	=	.95 X	87,375	=	52,294	30,712
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8	/	1.0	=	.80 X	53,248	=	26,837	15,761
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8	/	1.0	=	.80 X	41,123	=	20,726	12,172
E. EDUCATION TECHS	2.3 (100:1)	1.2 (100:1)	0.8 (250:1)	=	4.3	/	6.0	=	.72 X	95,791	=	43,451	25,519
F. LIBRARY TECHS	0.5 (500:1)	0.2 (500:1)	0.4 (500:1)	=	1.1	/	1.0	=	1.10 X	17,686	=	12,257	7,198
G. CLERICAL	1.2 (200:1)	0.6 (200:1)	1.1 (200:1)	=	2.9	/	4.0	=	.73 X	112,562	=	51,767	30,403
H. SCHOOL ADMIN.	0.8 (305:1)	0.4 (305:1)	0.7 (315:1)	=	1.9	/	2.5	=	.76 X	162,655	=	77,879	45,739

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	11,781	6,930
B. Supplies and Equipment	311	430	111,027	90,300
C. Professional Development	52	52	18,564	10,920
D. Instructional Leadership Support	21	21	7,497	4,410
E. Co- and Extra-Curricular Student	30	102	10,710	21,420
F. System Administration/Support	359	356	128,163	74,760
G. Operations & Maintenance	956	1,136	341,292	238,560

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	211,586	124,264
B. Education & Library Technicians	36.00%	20,055	11,778
C. Clerical	29.00%	15,012	8,817
D. School Administrators	14.00%	10,903	6,403

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-188,196	-110,528
16 Adjustment for Title I Revenues	-122,516	-71,953

17 TOTALS	1874,841	1178,961
18 E.P.S. RATES	5,252	5,614

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	388.0	230.0	618.0		
	OCTOBER 2004	392.0	229.0	621.0		
	APRIL 2005	391.0	224.0	615.0		
	OCTOBER 2005	385.0	209.0	594.0		
	APRIL 2006	335.0	194.0	529.0		
	OCTOBER 2006	364.0	219.0	583.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	349.5 +	26.33	X	5,252.00	= 1,973,859.16
	9-12 PUPILS	206.5 +	11.00	X	5,614.00	= 1,221,045.00
	ADULT EDUC. COURSES AT .1	0.5		X	5,614.00	= 2,807.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,252.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,614.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5687	198.8	X .15	X	5,252.00	= 156,614.64
	9-12 DISADVANTAGED @ .5687	117.4	X .15	X	5,614.00	= 98,862.54
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,252.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,614.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	349.5		X	40.00	= 13,980.00
	9-12 STUDENT ASSESSMENT	206.5		X	40.00	= 8,260.00
	K-8 TECHNOLOGY RESOURCES	349.5		X	87.00	= 30,406.50
	9-12 TECHNOLOGY RESOURCES	206.5		X	265.00	= 54,722.50
	K-2 PUPILS	124.0	X .10	X	5,252.00	= 65,124.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,625,682.14
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					3,444,398.03
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,444,398.03

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	46,645.00	X	102.90%	=	47,997.71
32	SPECIAL EDUCATION - EPS ALLOCATION					768,661.80
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	242,659.97	X	102.90%	=	249,697.11
35	TRANSPORTATION - EPS ALLOCATION					273,066.17
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					89,295.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,428,717.78
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,873,115.81

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)				4,873,115.81

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2006 STATE		MILL	LOCAL	TOTAL	LOCAL		
	YEAR	PUPILS	VALUATION	X	EXPECTATION	= CONTRIBUTION	OR ALLOCATION		CONTRIBUTION	
AMITY	34.5	6.44%	10,850,000		7.44	80,724.00	313,828.66	80,724.00	6.60%	7.44M
CARY PLT.	38.5	7.18%	8,050,000		7.44	59,892.00	349,889.72	59,892.00	4.90%	7.44M
HAYNESVILLE	18.0	3.36%	7,250,000		7.44	53,940.00	163,736.69	53,940.00	4.41%	7.44M
HODGDON	193.0	36.01%	39,500,000		7.44	293,880.00	1,754,809.00	293,880.00	24.05%	7.44M
LINNEUS	157.5	29.38%	37,050,000		7.44	275,652.00	1,431,721.42	275,652.00	22.55%	7.44M
LUDLOW	55.0	10.26%	13,300,000		7.44	98,952.00	499,981.68	98,952.00	8.10%	7.44M
NEW LIMERICK	39.5	7.37%	57,500,000		7.44	427,800.00	359,148.64	359,148.64	29.39%	6.25M
TOTAL	536.0		173,500,000			1,290,840.00	4,873,115.81	1,222,188.64	100.00%	7.04M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,873,115.81	1,222,188.64	3,650,927.17
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,873,115.81	1,222,188.64	3,650,927.17
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			31,920.00
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			3,682,847.17
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 25.08%	STATE SHARE % = 74.92%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 24.43%	STATE SHARE % = 75.57%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,054,399.92		