

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 74

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)	375	199	574	261	835
10 ATTENDING PUPILS (OCTOBER 2006)	389	207	596	279	875
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	382.0	203.0	585.0 (68%)	270.0 (32%)	855.0

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	22.5 (17:1)	12.7 (16:1)	18.0 (15:1)	=	53.2 /	61.6 =		.86 X	2687,605 =		1571,711	739,629
B. GUIDANCE	1.1 (350:1)	0.6 (350:1)	1.1 (250:1)	=	2.8 /	4.0 =		.70 X	141,800 =		67,497	31,763
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.3 (800:1)	=	1.1 /	0.2 =		5.50 X	8,943 =		33,447	15,740
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.3 (800:1)	=	1.1 /	1.0 =		1.10 X	48,560 =		36,323	17,093
E. EDUCATION TECHS	3.8 (100:1)	2.0 (100:1)	1.1 (250:1)	=	6.9 /	12.6 =		.55 X	215,260 =		80,507	37,886
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	0.5 (500:1)	=	1.7 /	3.9 =		.44 X	54,855 =		16,412	7,724
G. CLERICAL	1.9 (200:1)	1.0 (200:1)	1.4 (200:1)	=	4.3 /	9.0 =		.48 X	241,465 =		78,814	37,089
H. SCHOOL ADMIN.	1.3 (305:1)	0.7 (305:1)	0.9 (315:1)	=	2.9 /	4.0 =		.73 X	267,900 =		132,986	62,581

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	19,305	8,910
B. Supplies and Equipment	311	430	181,935	116,100
C. Professional Development	52	52	30,420	14,040
D. Instructional Leadership Support	21	21	12,285	5,670
E. Co- and Extra-Curricular Student	30	102	17,550	27,540
F. System Administration/Support	359	356	210,015	96,120
G. Operations & Maintenance	956	1,136	559,260	306,720

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	324,706	152,803
B. Education & Library Technicians	36.00%	34,891	16,420
C. Clerical	29.00%	22,856	10,756
D. School Administrators	14.00%	18,618	8,761

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	73,142	34,414
16 Adjustment for Title I Revenues	-191,822	-90,269

17 TOTALS	3330,858	1657,490
18 E.P.S. RATES	5,694	6,139

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	611.0	274.0	885.0		
	OCTOBER 2004	581.0	285.0	866.0		
	APRIL 2005	580.0	268.0	848.0		
	OCTOBER 2005	558.0	266.0	824.0		
	APRIL 2006	560.0	254.0	814.0		
	OCTOBER 2006	577.0	266.0	843.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	568.5 +	9.33	X	5,694.00	= 3,290,164.02
	9-12 PUPILS	260.0 +	8.83	X	6,139.00	= 1,650,347.37
	ADULT EDUC. COURSES AT .1	3.4		X	6,139.00	= 20,872.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,694.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,139.00	= 2,302.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6205	352.8	X .15	X	5,694.00	= 301,326.48
	9-12 DISADVANTAGED @ .6205	161.3	X .15	X	6,139.00	= 148,533.11
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,694.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,139.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	568.5		X	40.00	= 22,740.00
	9-12 STUDENT ASSESSMENT	260.0		X	40.00	= 10,400.00
	K-8 TECHNOLOGY RESOURCES	568.5		X	87.00	= 49,459.50
	9-12 TECHNOLOGY RESOURCES	260.0		X	265.00	= 68,900.00
	K-2 PUPILS	167.5	X .10	X	5,694.00	= 95,374.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 69,054.95
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,729,474.66
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					5,443,000.92
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,443,000.92

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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					1,030,896.27
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					441,093.26
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					72,594.24
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,544,583.77
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,987,584.69

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07	ADDN TO ELEM SCHOOL	363,430.00	158,744.41	522,174.41
	05/01/08	ADDN TO ELEM SCHOOL	0.00	144,207.21	144,207.21
42	TOTAL PRINCIPAL & INTEREST		363,430.00	302,951.62	666,381.62
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				666,381.62
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,653,966.31

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
ANSON	444.0	53.88%	93,300,000	7.44	694,152.00	4,123,957.05	694,152.00	28.19%	7.44M
EMBDEN	146.0	17.72%	131,500,000	7.44	978,360.00	1,356,282.83	978,360.00	39.73%	7.44M
NEW PORTLAND	92.5	11.23%	46,700,000	7.44	347,448.00	859,540.42	347,448.00	14.11%	7.44M
SOLOON	141.5	17.17%	59,450,000	7.44	442,308.00	1,314,186.02	442,308.00	17.97%	7.44M
TOTAL	824.0		330,950,000		2,462,268.00	7,653,966.32	2,462,268.00	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	7,653,966.31	2,462,268.00	5,191,698.31
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,653,966.31	2,462,268.00	5,191,698.31
51 PLUS AUDIT ADJUSTMENTS			34,265.31
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			11,222.00
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			9,108.00
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			5,223,849.62
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 32.17%	STATE SHARE % = 67.83%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 31.75%	STATE SHARE % = 68.25%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,940,440.05		