

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

SO AROOS CSD

2007-08

909 - 909

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	162	101	263	136	399
10 ATTENDING PUPILS (OCTOBER 2006)	176	94	270	147	417
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	169.0	97.5	266.5 (65%)	141.5 (35%)	408.0

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	9.9 (17:1)	6.1 (16:1)	9.4 (15:1)	=	25.4 /	32.0 =	=	.79 X	1343,566 =	=	689,921	371,496
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.6 (250:1)	=	1.4 /	1.0 =	=	1.40 X	55,602 =	=	50,598	27,245
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	=	.50 X	36,774 =	=	11,952	6,435
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	=	.50 X	46,373 =	=	15,072	8,115
E. EDUCATION TECHS	1.7 (100:1)	1.0 (100:1)	0.6 (250:1)	=	3.3 /	3.9 =	=	.85 X	64,014 =	=	35,368	19,044
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.8 /	0.0 =	=	.80 X	0 =	=	6,749	3,634
G. CLERICAL	0.8 (200:1)	0.5 (200:1)	0.7 (200:1)	=	2.0 /	3.0 =	=	.67 X	83,514 =	=	36,370	19,584
H. SCHOOL ADMIN.	0.6 (305:1)	0.3 (305:1)	0.4 (315:1)	=	1.3 /	2.7 =	=	.48 X	190,720 =	=	59,505	32,041

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	8,795	4,670
B. Supplies and Equipment	311	430	82,882	60,845
C. Professional Development	52	52	13,858	7,358
D. Instructional Leadership Support	21	21	5,597	2,972
E. Co- and Extra-Curricular Student	30	102	7,995	14,433
F. System Administration/Support	359	356	95,674	50,374
G. Operations & Maintenance	956	1,136	254,774	160,744

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	145,833	78,525
B. Education & Library Technicians	36.00%	15,162	8,164
C. Clerical	29.00%	10,547	5,679
D. School Administrators	14.00%	8,331	4,486

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-131,304	-70,694
16 Adjustment for Title I Revenues	-68,581	-36,928

17 TOTALS	1355,097	778,221
18 E.P.S. RATES	5,085	5,500

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	266.0	149.0	415.0		
	OCTOBER 2004	251.0	153.0	404.0		
	APRIL 2005	256.0	152.0	408.0		
	OCTOBER 2005	259.0	137.0	396.0		
	APRIL 2006	260.0	134.0	394.0		
	OCTOBER 2006	268.0	146.0	414.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	264.0 +	0.00	X	5,085.00	= 1,342,440.00
	9-12 PUPILS	140.0 +	5.16	X	5,500.00	= 798,380.00
	ADULT EDUC. COURSES AT .1	0.8		X	5,500.00	= 4,400.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,085.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,500.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6940	183.2	X .15	X	5,085.00	= 139,735.80
	9-12 DISADVANTAGED @ .6940	97.2	X .15	X	5,500.00	= 80,190.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,085.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,500.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	264.0		X	40.00	= 10,560.00
	9-12 STUDENT ASSESSMENT	140.0		X	40.00	= 5,600.00
	K-8 TECHNOLOGY RESOURCES	264.0		X	87.00	= 22,968.00
	9-12 TECHNOLOGY RESOURCES	140.0		X	265.00	= 37,100.00
	K-2 PUPILS	93.0	X .10	X	5,085.00	= 47,290.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 90,705.10
	OPERATING ALLOCATION					2,579,369.40
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					2,450,400.93
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,450,400.93

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	17,506.08	X	102.90%	=	18,013.76
32	SPECIAL EDUCATION - EPS ALLOCATION					449,469.43
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	160,082.22	X	102.90%	=	164,724.60
35	TRANSPORTATION - EPS ALLOCATION					187,450.18
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					59,500.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					879,157.97
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,329,558.90

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)				3,329,558.90

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
CRYSTAL	43.0	10.64%	13,050,000	7.44	97,092.00	354,265.07	97,092.00	9.67%	7.44M
DYER BROOK	23.5	5.82%	11,700,000	7.44	87,048.00	193,780.33	87,048.00	8.67%	7.44M
ISLAND FALLS	119.0	29.46%	53,550,000	7.44	398,412.00	980,888.05	398,412.00	39.67%	7.44M
MERRILL	43.5	10.77%	10,500,000	7.44	78,120.00	358,593.49	78,120.00	7.78%	7.44M
OAKFIELD	122.5	30.32%	30,700,000	7.44	228,408.00	1,009,522.26	228,408.00	22.74%	7.44M
SMYRNA	52.5	12.99%	15,500,000	7.44	115,320.00	432,509.70	115,320.00	11.47%	7.44M
TOTAL	404.0		135,000,000		1,004,400.00	3,329,558.90	1,004,400.00	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	3,329,558.90	1,004,400.00	2,325,158.90
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,329,558.90	1,004,400.00	2,325,158.90
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%			35,642.55-
59A MINIMUM TEACHER SALARY ADJUSTMENT			30,150.00
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			2,319,666.35
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 30.17%	STATE SHARE % = 69.83%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 30.33%	STATE SHARE % = 69.67%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,458,527.37		