

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 11

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)	968	555	1,523	721	2,244
10 ATTENDING PUPILS (OCTOBER 2006)	994	536	1,530	762	2,292
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	981.0	545.5	1,526.5 (67%)	741.5 (33%)	2,268.0

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	57.7 (17:1)	34.1 (16:1)	49.4 (15:1)	=	141.2	/	149.0	=	.95 X	6320,390	=	4022,929	1981,442
B. GUIDANCE	2.8 (350:1)	1.6 (350:1)	3.0 (250:1)	=	7.4	/	8.7	=	.85 X	424,488	=	241,746	119,069
C. LIBRARIANS	1.2 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.8	/	2.0	=	1.40 X	113,852	=	106,793	52,600
D. HEALTH	1.2 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.8	/	3.0	=	.93 X	134,306	=	83,686	41,219
E. EDUCATION TECHS	9.8 (100:1)	5.5 (100:1)	3.0 (250:1)	=	18.3	/	21.5	=	.85 X	354,419	=	201,842	99,414
F. LIBRARY TECHS	2.0 (500:1)	1.1 (500:1)	1.5 (500:1)	=	4.6	/	7.0	=	.66 X	117,242	=	51,845	25,535
G. CLERICAL	4.9 (200:1)	2.7 (200:1)	3.7 (200:1)	=	11.3	/	16.6	=	.68 X	450,568	=	205,279	101,107
H. SCHOOL ADMIN.	3.2 (305:1)	1.8 (305:1)	2.4 (315:1)	=	7.4	/	10.0	=	.74 X	703,059	=	348,577	171,687

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	50,375	24,470
B. Supplies and Equipment	311	430	474,742	318,845
C. Professional Development	52	52	79,378	38,558
D. Instructional Leadership Support	21	21	32,057	15,572
E. Co- and Extra-Curricular Student	30	102	45,795	75,633
F. System Administration/Support	359	356	548,014	263,974
G. Operations & Maintenance	956	1,136	1459,334	842,344

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	846,479	416,923
B. Education & Library Technicians	36.00%	91,327	44,982
C. Clerical	29.00%	59,531	29,321
D. School Administrators	14.00%	48,801	24,036

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-317,960	-156,590
16 Adjustment for Title I Revenues	-209,316	-103,096

17 TOTALS	8471,253	4427,044
18 E.P.S. RATES	5,549	5,970

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	1,573.0	673.0	2,246.0		
	OCTOBER 2004	1,606.0	675.0	2,281.0		
	APRIL 2005	1,588.0	647.0	2,235.0		
	OCTOBER 2005	1,552.0	703.0	2,255.0		
	APRIL 2006	1,524.0	663.0	2,187.0		
	OCTOBER 2006	1,527.0	696.0	2,223.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,525.5 +	36.16	X	5,549.00	= 8,665,651.34
	9-12 PUPILS	679.5 +	0.00	X	5,970.00	= 4,056,615.00
	ADULT EDUC. COURSES AT .1	16.8		X	5,970.00	= 100,296.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,549.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	4.375		X	5,970.00	= 26,118.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X X		
	K-8 DISADVANTAGED @ .4034	615.4	X .15	X	5,549.00	= 512,228.19
	9-12 DISADVANTAGED @ .4034	274.1	X .15	X	5,970.00	= 245,456.55
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,549.00	= 2,774.50
	9-12 LIMITED ENGLISH PROF.	4.0	X .500	X	5,970.00	= 11,940.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X X X X		
	K-8 STUDENT ASSESSMENT	1,525.5		X	40.00	= 61,020.00
	9-12 STUDENT ASSESSMENT	679.5		X	40.00	= 27,180.00
	K-8 TECHNOLOGY RESOURCES	1,525.5		X	87.00	= 132,718.50
	9-12 TECHNOLOGY RESOURCES	679.5		X	265.00	= 180,067.50
	K-2 PUPILS	526.5	X .10	X	5,549.00	= 292,154.85
ISOLATED SMALL SCHOOL ADJUSTMENT						
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
OPERATING ALLOCATION						14,314,221.18
OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %						13,598,510.12
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,598,510.12

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	29,022.83	X	102.90%	=	29,864.49
32	SPECIAL EDUCATION - EPS ALLOCATION					1,825,691.21
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	263,916.08	X	102.90%	=	271,569.65
35	TRANSPORTATION - EPS ALLOCATION					988,449.55
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,115,574.90
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					16,714,085.02

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07	ADDN & REN-PRAY ST ELEM S	107,000.00	0.00	107,000.00
	05/01/08	ADDN & REN-PRAY ST ELEM S	0.00	2,741.88	2,741.88
	11/01/07	HS ADDTN	192,500.00	29,286.34	221,786.34
	05/01/08	HS ADDTN	0.00	48,892.10	48,892.10
	11/01/07	REG MIDDLE SCHOOL ADDN	117,334.00	10,698.77	128,032.77
	05/01/08	REG MIDDLE SCHOOL ADDN	0.00	7,450.71	7,450.71
	11/01/07	NEW ELEM SCHOOL	193,500.00	39,469.63	232,969.63
	05/01/08	NEW ELEM SCHOOL	0.00	44,429.54	44,429.54
	11/01/07	2 NEW ELEM-GARDINER & S G	175,000.00	28,875.00	203,875.00
	05/01/08	2 NEW ELEM-GARDINER & S G	0.00	23,100.00	23,100.00
	11/01/07	2 NEW ELEM-GARDINER & SO	130,250.00	26,311.91	156,561.91
	05/01/08	2 NEW ELEM-GARDINER & SO	0.00	21,980.87	21,980.87
42	TOTAL PRINCIPAL & INTEREST		915,584.00	283,236.75	1,198,820.75
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				41,620.74
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,240,441.49
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				17,954,526.51

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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			
GARDINER	950.0	43.12%	272,300,000	7.44	2,025,912.00	7,741,991.83	2,025,912.00	41.91%	7.44M
PITTSTON	421.0	19.11%	140,850,000	7.44	1,047,924.00	3,431,110.02	1,047,924.00	21.68%	7.44M
RANDOLPH	319.5	14.50%	68,600,000	7.44	510,384.00	2,603,406.34	510,384.00	10.56%	7.44M
WEST GARDINER	512.5	23.27%	168,000,000	7.44	1,249,920.00	4,178,018.32	1,249,920.00	25.85%	7.44M
TOTAL	2,203.0		649,750,000		4,834,140.00	17,954,526.51	4,834,140.00	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	17,954,526.51	4,834,140.00	13,120,386.51
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,954,526.51	4,834,140.00	13,120,386.51
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			75,300.00
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			11,178.00
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			13,056,264.51
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 26.92%	STATE SHARE % = 73.08%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 27.28%	STATE SHARE % = 72.72%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	18,670,237.57		