

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 20

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)	262	137	399	175	574
10 ATTENDING PUPILS (OCTOBER 2006)	277	135	412	172	584
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	269.5	136.0	405.5 (70%)	173.5 (30%)	579.0

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	15.9 (17:1)	8.5 (16:1)	11.6 (15:1)	=	36.0 /	44.2 =	=	.81 X	1874,403 =	=	1062,786	455,480
B. GUIDANCE	0.8 (350:1)	0.4 (350:1)	0.7 (250:1)	=	1.9 /	3.0 =	=	.63 X	103,555 =	=	45,668	19,572
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.7 /	1.0 =	=	.70 X	55,602 =	=	27,245	11,676
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.7 /	1.0 =	=	.70 X	46,373 =	=	22,723	9,738
E. EDUCATION TECHS	2.7 (100:1)	1.4 (100:1)	0.7 (250:1)	=	4.8 /	6.0 =	=	.80 X	78,873 =	=	44,169	18,929
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.3 (500:1)	=	1.1 /	1.8 =	=	.61 X	25,045 =	=	10,694	4,583
G. CLERICAL	1.3 (200:1)	0.7 (200:1)	0.9 (200:1)	=	2.9 /	4.0 =	=	.73 X	108,024 =	=	55,201	23,657
H. SCHOOL ADMIN.	0.9 (305:1)	0.4 (305:1)	0.6 (315:1)	=	1.9 /	2.4 =	=	.79 X	163,150 =	=	90,222	38,667

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	13,382	5,726
B. Supplies and Equipment	311	430	126,111	74,605
C. Professional Development	52	52	21,086	9,022
D. Instructional Leadership Support	21	21	8,516	3,644
E. Co- and Extra-Curricular Student	30	102	12,165	17,697
F. System Administration/Support	359	356	145,575	61,766
G. Operations & Maintenance	956	1,136	387,658	197,096

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	220,100	94,329
B. Education & Library Technicians	36.00%	19,751	8,464
C. Clerical	29.00%	16,008	6,861
D. School Administrators	14.00%	12,631	5,413

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-164,058	-70,309
16 Adjustment for Title I Revenues	-138,139	-59,202

17 TOTALS	2039,493	937,412
18 E.P.S. RATES	5,030	5,403

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	439.0	221.0	660.0		
	OCTOBER 2004	438.0	194.0	632.0		
	APRIL 2005	429.0	184.0	613.0		
	OCTOBER 2005	395.0	184.0	579.0		
	APRIL 2006	399.0	177.0	576.0		
	OCTOBER 2006	410.0	171.0	581.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	404.5 +	13.83	X	5,030.00	= 2,104,199.90
	9-12 PUPILS	174.0 +	14.50	X	5,403.00	= 1,018,465.50
	ADULT EDUC. COURSES AT .1	0.0		X	5,403.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,030.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.375		X	5,403.00	= 7,429.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5707	230.8	X .15	X	5,030.00	= 174,138.60
	9-12 DISADVANTAGED @ .5707	99.3	X .15	X	5,403.00	= 80,477.69
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,030.00	= 2,515.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	5,403.00	= 2,701.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	404.5		X	40.00	= 16,180.00
	9-12 STUDENT ASSESSMENT	174.0		X	40.00	= 6,960.00
	K-8 TECHNOLOGY RESOURCES	404.5		X	87.00	= 35,191.50
	9-12 TECHNOLOGY RESOURCES	174.0		X	265.00	= 46,110.00
	K-2 PUPILS	158.5	X .10	X	5,030.00	= 79,725.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,574,094.32
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					3,395,389.60
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,395,389.60

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	50,360.90	X	102.90%	=	51,821.37
32	SPECIAL EDUCATION - EPS ALLOCATION					508,019.93
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					222,264.49
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					62,140.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					844,245.79
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,239,635.39

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07	HS ADDN	160,750.00	40,016.79	200,766.79
	05/01/08	HS ADDN	0.00	42,154.24	42,154.24
	11/01/07	NEW ELEM SCHOOL	232,750.00	0.00	232,750.00
	05/01/08	NEW ELEM SCHOOL	0.00	25,747.96	25,747.96
42	TOTAL PRINCIPAL & INTEREST		393,500.00	107,918.99	501,418.99
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				501,418.99
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,741,054.38

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
FORT FAIRFIELD	578.5	100.00%	145,100,000	7.44	1,079,544.00	4,741,054.38	1,079,544.00	100.00%	7.44M
TOTAL	578.5		145,100,000		1,079,544.00	4,741,054.38	1,079,544.00	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	4,741,054.38	1,079,544.00	3,661,510.38
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,741,054.38	1,079,544.00	3,661,510.38
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			45,245.40
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			3,706,755.78
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 22.77% STATE SHARE % = 77.23%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 21.82% STATE SHARE % = 78.18%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,919,759.10		