

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 24

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)	152	103	255	152	407
10 ATTENDING PUPILS (OCTOBER 2006)	154	94	248	158	406
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	153.0	98.5	251.5 (62%)	155.0 (38%)	406.5

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	9.0 (17:1)	6.2 (16:1)	10.3 (15:1)	=	25.5	/	29.3	=	.87 X	1279,053	=	689,921	422,855
B. GUIDANCE	0.4 (350:1)	0.3 (350:1)	0.6 (250:1)	=	1.3	/	1.0	=	1.30 X	44,717	=	36,042	22,090
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5	/	1.0	=	.50 X	49,718	=	15,413	9,446
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5	/	1.0	=	.50 X	46,373	=	14,376	8,811
E. EDUCATION TECHS	1.5 (100:1)	1.0 (100:1)	0.6 (250:1)	=	3.1	/	3.0	=	1.03 X	48,780	=	31,151	19,092
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.8	/	0.0	=	.80 X	0	=	6,437	3,946
G. CLERICAL	0.8 (200:1)	0.5 (200:1)	0.8 (200:1)	=	2.1	/	3.0	=	.70 X	85,783	=	37,230	22,818
H. SCHOOL ADMIN.	0.5 (305:1)	0.3 (305:1)	0.5 (315:1)	=	1.3	/	0.9	=	1.44 X	60,100	=	53,657	32,887

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	8,300	5,115
B. Supplies and Equipment	311	430	78,217	66,650
C. Professional Development	52	52	13,078	8,060
D. Instructional Leadership Support	21	21	5,282	3,255
E. Co- and Extra-Curricular Student	30	102	7,545	15,810
F. System Administration/Support	359	356	90,289	55,180
G. Operations & Maintenance	956	1,136	240,434	176,080

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	143,593	88,008
B. Education & Library Technicians	36.00%	13,532	8,294
C. Clerical	29.00%	10,797	6,617
D. School Administrators	14.00%	7,512	4,604

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-10,679	-6,545
16 Adjustment for Title I Revenues	-138,062	-84,618

17 TOTALS	1354,064	888,453
18 E.P.S. RATES	5,384	5,732

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	297.0	147.0	444.0		
	OCTOBER 2004	285.0	150.0	435.0		
	APRIL 2005	284.0	147.0	431.0		
	OCTOBER 2005	242.0	158.0	400.0		
	APRIL 2006	256.0	154.0	410.0		
	OCTOBER 2006	246.0	158.0	404.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	251.0 +	17.33	X	5,384.00	= 1,444,688.72
	9-12 PUPILS	156.0 +	0.00	X	5,732.00	= 894,192.00
	ADULT EDUC. COURSES AT .1	3.4		X	5,732.00	= 19,488.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,384.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,732.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6504	163.3	X .15	X	5,384.00	= 131,881.08
	9-12 DISADVANTAGED @ .6504	101.5	X .15	X	5,732.00	= 87,269.70
	K-8 LIMITED ENGLISH PROF.	72.0	X .300	X	5,384.00	= 116,294.40
	9-12 LIMITED ENGLISH PROF.	35.0	X .300	X	5,732.00	= 60,186.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	251.0		X	40.00	= 10,040.00
	9-12 STUDENT ASSESSMENT	156.0		X	40.00	= 6,240.00
	K-8 TECHNOLOGY RESOURCES	251.0		X	87.00	= 21,837.00
	9-12 TECHNOLOGY RESOURCES	156.0		X	265.00	= 41,340.00
	K-2 PUPILS	78.5	X .10	X	5,384.00	= 42,264.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 108,891.42
	9-12 SMALL SCHOOL ADJUSTMENT					= 90,896.38
	OPERATING ALLOCATION					3,075,509.90
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					2,921,734.40
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,921,734.40

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	128,228.00	X	102.90%	=	131,946.61
32	SPECIAL EDUCATION - EPS ALLOCATION					432,663.90
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	167,987.81	X	102.90%	=	172,859.46
35	TRANSPORTATION - EPS ALLOCATION					217,233.52
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					954,703.49
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,876,437.89

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)				3,876,437.89

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION	X	MILL EXPECTATION	=	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		LOCAL CONTRIBUTION		
CYR PLT.	17.5	4.30%	8,300,000		7.44		61,752.00		166,686.83		61,752.00	9.98%	7.44M
HAMLIN	30.0	7.37%	13,900,000		7.44		103,416.00		285,693.47		103,416.00	16.71%	7.44M
VAN BUREN	359.5	88.33%	61,000,000		7.44		453,840.00		3,424,057.59		453,840.00	73.31%	7.44M
TOTAL	407.0		83,200,000				619,008.00		3,876,437.89		619,008.00	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	3,876,437.89	619,008.00	3,257,429.89
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,876,437.89	619,008.00	3,257,429.89
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			12,225.00
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			3,269,654.89
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 15.97%		STATE SHARE % = 84.03%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 15.65%		STATE SHARE % = 84.35%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,030,213.39		