

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 61

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)	903	493	1,396	630	2,026
10 ATTENDING PUPILS (OCTOBER 2006)	908	480	1,388	673	2,061
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	905.5	486.5	1,392.0 (68%)	651.5 (32%)	2,043.5

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	53.3 (17:1)	30.4 (16:1)	43.4 (15:1)	=	127.1	/	157.6	=	.81 X	6978,017	=	3843,492	1808,702
B. GUIDANCE	2.6 (350:1)	1.4 (350:1)	2.6 (250:1)	=	6.6	/	6.5	=	1.02 X	299,898	=	208,009	97,887
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5	/	1.9	=	1.32 X	90,316	=	81,068	38,149
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5	/	2.0	=	1.25 X	81,809	=	69,537	32,724
E. EDUCATION TECHS	9.1 (100:1)	4.9 (100:1)	2.6 (250:1)	=	16.6	/	25.8	=	.64 X	374,476	=	162,972	76,693
F. LIBRARY TECHS	1.8 (500:1)	1.0 (500:1)	1.3 (500:1)	=	4.1	/	3.0	=	1.37 X	57,623	=	53,682	25,262
G. CLERICAL	4.5 (200:1)	2.4 (200:1)	3.3 (200:1)	=	10.2	/	16.0	=	.64 X	427,784	=	186,172	87,610
H. SCHOOL ADMIN.	3.0 (305:1)	1.6 (305:1)	2.1 (315:1)	=	6.7	/	7.8	=	.86 X	539,912	=	315,740	148,584

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	45,936	21,500
B. Supplies and Equipment	311	430	432,912	280,145
C. Professional Development	52	52	72,384	33,878
D. Instructional Leadership Support	21	21	29,232	13,682
E. Co- and Extra-Curricular Student	30	102	41,760	66,453
F. System Administration/Support	359	356	499,728	231,934
G. Operations & Maintenance	956	1,136	1330,752	740,104

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	798,400	375,718
B. Education & Library Technicians	36.00%	77,995	36,704
C. Clerical	29.00%	53,990	25,407
D. School Administrators	14.00%	44,204	20,802

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-356,471	-167,744
16 Adjustment for Title I Revenues	-260,119	-122,409

17 TOTALS	7731,373	3871,784
18 E.P.S. RATES	5,554	5,943

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A. OPERATING COST ALLOCATIONS

19 RESIDENT PUPILS	K-8	9-12	TOTAL		
APRIL 2004	1,454.0	709.0	2,163.0		
OCTOBER 2004	1,432.0	759.0	2,191.0		
APRIL 2005	1,431.0	669.0	2,100.0		
OCTOBER 2005	1,404.0	664.0	2,068.0		
APRIL 2006	1,398.0	635.0	2,033.0		
OCTOBER 2006	1,385.0	673.0	2,058.0		
21 BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
	YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
K-8 PUPILS	1,391.5 +	25.83	X	5,554.00	= 7,871,850.82
9-12 PUPILS	654.0 +	30.83	X	5,943.00	= 4,069,944.69
ADULT EDUC. COURSES AT .1	45.6		X	5,943.00	= 271,000.80
K-8 EQUIV. INSTR. PUPILS	0.000		X	5,554.00	= 0.00
9-12 EQUIV. INSTR. PUPILS	0.875		X	5,943.00	= 5,200.13
WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
K-8 DISADVANTAGED @ .4404	612.8	X .15	X	5,554.00	= 510,523.68
9-12 DISADVANTAGED @ .4404	288.0	X .15	X	5,943.00	= 256,737.60
K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,554.00	= 0.00
9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,943.00	= 0.00
TARGETED FUNDS	PUPILS	WEIGHTS	X		
K-8 STUDENT ASSESSMENT	1,391.5		X	40.00	= 55,660.00
9-12 STUDENT ASSESSMENT	654.0		X	40.00	= 26,160.00
K-8 TECHNOLOGY RESOURCES	1,391.5		X	87.00	= 121,060.50
9-12 TECHNOLOGY RESOURCES	654.0		X	265.00	= 173,310.00
K-2 PUPILS	465.0	X .10	X	5,554.00	= 258,261.00
ISOLATED SMALL SCHOOL ADJUSTMENT					
K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
OPERATING ALLOCATION					13,619,709.22
OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					12,938,723.75
30 ADJUSTED TOTAL OPERATING ALLOCATION					12,938,723.75

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	195,045.03	X	102.90%	=	200,701.34
32	SPECIAL EDUCATION - EPS ALLOCATION					3,283,611.59
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	929,162.59	X	102.90%	=	956,108.31
35	TRANSPORTATION - EPS ALLOCATION					1,258,023.70
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					156,992.80
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,855,437.73
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,794,161.48

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/07 BRIDGTON ELEM SCH-ADDN/RE	287,094.00	108,415.61	395,509.61
		05/01/08 BRIDGTON ELEM SCH-ADDN/RE	0.00	107,967.63	107,967.63
		11/01/07 NEW ELEM SCH-NAPLES	254,220.00	51,352.45	305,572.45
		05/01/08 NEW ELEM SCH-NAPLES	0.00	42,899.64	42,899.64
42	TOTAL PRINCIPAL & INTEREST		541,314.00	310,635.33	851,949.33
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				228,158.24
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,080,107.57
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,874,269.05

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR TOTAL ALLOCATION				
BRIDGTON	667.5 32.69%	743,050,000	7.44	5,528,292.00	6,496,898.55	5,528,292.00	35.07%	7.44M	
CASCO	523.5 25.64%	460,000,000	7.44	3,422,400.00	5,095,762.58	3,422,400.00	21.71%	7.44M	
NAPLES	578.5 28.33%	602,550,000	7.44	4,482,972.00	5,630,380.42	4,482,972.00	28.43%	7.44M	
SEBAGO	272.5 13.34%	313,450,000	7.44	2,332,068.00	2,651,227.49	2,332,068.00	14.79%	7.44M	
TOTAL	2,042.0	2,119,050,000		15,765,732.00	19,874,269.04	15,765,732.00	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	19,874,269.05	15,765,732.00	4,108,537.05
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,874,269.05	15,765,732.00	4,108,537.05
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			1,421,885.48
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			9,835.90
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			5,540,258.43
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 79.33%	STATE SHARE % = 20.67%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 72.12%	STATE SHARE % = 27.88%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	20,555,254.52		