

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 68

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)	493	276	769	0	769
10 ATTENDING PUPILS (OCTOBER 2006)	464	259	723	0	723
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	478.5	267.5	746.0 (100%)	0.0 (0%)	746.0

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	28.1 (17:1)	16.7 (16:1)	0.0 (15:1)	=	44.8 /	52.5 =	=	.85 X	2281,003 =	=	1938,853	0
B. GUIDANCE	1.4 (350:1)	0.8 (350:1)	0.0 (250:1)	=	2.2 /	2.0 =	=	1.10 X	77,666 =	=	85,433	0
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9 /	0.5 =	=	1.80 X	27,801 =	=	50,042	0
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9 /	1.0 =	=	.90 X	46,373 =	=	41,736	0
E. EDUCATION TECHS	4.8 (100:1)	2.7 (100:1)	0.0 (250:1)	=	7.5 /	5.0 =	=	1.50 X	73,027 =	=	109,541	0
F. LIBRARY TECHS	1.0 (500:1)	0.5 (500:1)	0.0 (500:1)	=	1.5 /	1.0 =	=	1.50 X	16,260 =	=	24,390	0
G. CLERICAL	2.4 (200:1)	1.3 (200:1)	0.0 (200:1)	=	3.7 /	6.0 =	=	.62 X	154,321 =	=	95,679	0
H. SCHOOL ADMIN.	1.6 (305:1)	0.9 (305:1)	0.0 (315:1)	=	2.5 /	2.0 =	=	1.25 X	133,950 =	=	167,438	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	24,618	0
B. Supplies and Equipment	311	430	232,006	0
C. Professional Development	52	52	38,792	0
D. Instructional Leadership Support	21	21	15,666	0
E. Co- and Extra-Curricular Student	30	102	22,380	0
F. System Administration/Support	359	356	267,814	0
G. Operations & Maintenance	956	1,136	713,176	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	402,052	0
B. Education & Library Technicians	36.00%	48,215	0
C. Clerical	29.00%	27,747	0
D. School Administrators	14.00%	23,441	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-151,959	0
16 Adjustment for Title I Revenues	-219,050	0

17 TOTALS	3958,009	0
18 E.P.S. RATES	5,306	6,217

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	720.0	363.0	1,083.0		
	OCTOBER 2004	748.0	369.0	1,117.0		
	APRIL 2005	755.0	371.0	1,126.0		
	OCTOBER 2005	750.0	367.0	1,117.0		
	APRIL 2006	754.0	359.0	1,113.0		
	OCTOBER 2006	716.0	356.0	1,072.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	735.0 +	5.50	X	5,306.00	= 3,929,093.00
	9-12 PUPILS	357.5 +	0.00	X	6,217.00	= 2,222,577.50
	ADULT EDUC. COURSES AT .1	8.3		X	6,217.00	= 51,601.10
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,306.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,217.00	= 1,554.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6592	484.5	X .15	X	5,306.00	= 385,613.55
	9-12 DISADVANTAGED @ .6592	235.7	X .15	X	6,217.00	= 219,802.04
	K-8 LIMITED ENGLISH PROF.	3.0	X .500	X	5,306.00	= 7,959.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	6,217.00	= 3,108.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	735.0		X	40.00	= 29,400.00
	9-12 STUDENT ASSESSMENT	357.5		X	40.00	= 14,300.00
	K-8 TECHNOLOGY RESOURCES	735.0		X	87.00	= 63,945.00
	9-12 TECHNOLOGY RESOURCES	357.5		X	265.00	= 94,737.50
	K-2 PUPILS	222.0	X .10	X	5,306.00	= 117,793.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 44,525.42
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,186,010.06
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					6,826,709.55
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,826,709.55

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	5,591.76	X	102.90%	=	5,753.92
32	SPECIAL EDUCATION - EPS ALLOCATION					702,733.30
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	41,486.59	X	102.90%	=	42,689.70
35	TRANSPORTATION - EPS ALLOCATION					451,138.99
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,202,315.91
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,029,025.46

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07	ADDN RNV SEDOMOCHA MS	0.00	213,078.16		213,078.16
	05/01/08	ADDN RNV SEDOMOCHA MS	0.00	244,293.44		244,293.44
42	TOTAL PRINCIPAL & INTEREST		0.00	457,371.60		457,371.60
43	APPROVED LEASES FOR 2006-07					23,040.00
43A	APPROVED LEASE PURCHASES FOR 2006-07					0.00
44	INSURED VALUE FACTOR FOR 2005-06					260,034.16
47	TOTAL DEBT SERVICE ALLOCATION					740,445.76
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					8,769,471.22

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
CHARLESTON	164.0	15.02%	46,900,000	7.44	348,936.00	1,317,174.58	348,936.00	12.59%	7.44M
DOVER-FOXCROFT	743.0	68.04%	222,150,000	7.44	1,652,796.00	5,966,748.22	1,652,796.00	59.61%	7.44M
MONSON	110.0	10.07%	50,100,000	7.44	372,744.00	883,085.75	372,744.00	13.44%	7.44M
SEBEC	75.0	6.87%	53,500,000	7.44	398,040.00	602,462.67	398,040.00	14.36%	7.44M
TOTAL	1,092.0		372,650,000		2,772,516.00	8,769,471.22	2,772,516.00	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	8,769,471.22	2,772,516.00	5,996,955.22
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,769,471.22	2,772,516.00	5,996,955.22
51 PLUS AUDIT ADJUSTMENTS			136,744.51
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			0.00
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			6,133,699.73
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 31.62%	STATE SHARE % = 68.38%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 30.06%	STATE SHARE % = 69.94%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,128,771.73		