

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 58

2006-07

558 - 558

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	390.0	260.5	650.5 ( 68%)	308.5 ( 32%)	959.0

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	22.9 (17:1)	16.3 (16:1)	20.6 (15:1)	=	59.8 /	77.9 =	.77 X	3154,176 =	1651,527	777,189
B. GUIDANCE	1.1 (350:1)	0.7 (350:1)	1.2 (250:1)	=	3.0 /	2.6 =	1.15 X	125,469 =	98,117	46,172
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	1.0 =	1.20 X	33,829 =	27,605	12,990
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	0.0 =	1.20 X	0 =	28,545	13,433
E. EDUCATION TECHS	3.9 (100:1)	2.6 (100:1)	1.2 (250:1)	=	7.7 /	2.0 =	3.85 X	28,918 =	75,707	35,627
F. LIBRARY TECHS	0.8 (500:1)	0.5 (500:1)	0.6 (500:1)	=	1.9 /	4.1 =	.46 X	69,737 =	21,814	10,265
G. CLERICAL	2.0 (200:1)	1.3 (200:1)	1.5 (200:1)	=	4.8 /	6.0 =	.80 X	159,710 =	86,882	40,886
H. SCHOOL ADMIN.	1.3 (305:1)	0.9 (305:1)	1.0 (315:1)	=	3.2 /	5.8 =	.55 X	368,037 =	137,646	64,774

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	20,816	9,872
B. Supplies and Equipment	302	418	196,451	128,953
C. Professional Development	51	51	33,176	15,734
D. Instructional Leadership Support	20	20	13,010	6,170
E. Co- and Extra-Curricular Student	29	99	18,865	30,542
F. System Administration/Support	349	346	227,025	106,741
G. Operations & Maintenance	929	1,104	604,315	340,584

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	343,101	161,459
B. Education & Library Technicians	36.00%	35,108	16,521
C. Clerical	29.00%	25,196	11,857
D. School Administrators	14.00%	19,270	9,068

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-102,853	-48,404
16 Adjustment for Title I Revenues	-209,878	-98,766

17 TOTALS	3351,443	1691,665
18 E.P.S. RATES	5,152	5,484

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	525.0	237.0	762.0		
	OCTOBER 2003	513.0	250.0	763.0		
	APRIL 2004	493.0	225.0	718.0		
	OCTOBER 2004	506.0	256.0	762.0		
	APRIL 2005	504.0	238.0	742.0		
	OCTOBER 2005	483.0	254.0	737.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	493.5 +	10.50	X	5,152.00	= 2,596,608.00
	9-12 PUPILS	246.0 +	0.00	X	5,484.00	= 1,349,064.00
	ADULT EDUC. COURSES AT .1	0.5		X	5,484.00	= 2,742.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,152.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	7.250		X	5,484.00	= 39,759.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5404	266.7	X .15	X	5,152.00	= 206,105.76
	9-12 DISADVANTAGED @ .5404	132.9	X .15	X	5,484.00	= 109,323.54
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,152.00	= 2,576.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,484.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	493.5		X	79.00	= 38,986.50
	9-12 STUDENT ASSESSMENT	246.0		X	79.00	= 19,434.00
	K-8 TECHNOLOGY RESOURCES	493.5		X	85.00	= 41,947.50
	9-12 TECHNOLOGY RESOURCES	246.0		X	258.00	= 63,468.00
	K-2 PUPILS	160.5	X .10	X	5,152.00	= 82,689.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 79,962.40
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,632,666.30
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					4,169,399.67
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,169,399.67

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	45,804.00	X	102.40%	=	46,903.30
32	SPECIAL EDUCATION - EPS ALLOCATION					748,101.01
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	3,940.00	X	102.40%	=	4,034.56
35	TRANSPORTATION - EPS ALLOCATION					362,761.21
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					56,166.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,217,966.08
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,387,365.75

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/06 NEW MIDDLE SCHOOL-PHILLIP	135,000.00	10,974.73	145,974.73
		05/01/07 NEW MIDDLE SCHOOL-PHILLIP	0.00	5,805.00	5,805.00
		11/01/06 ELEM ADDN	149,656.15	27,381.26	177,037.41
		05/01/07 ELEM ADDN	0.00	42,958.78	42,958.78
42	TOTAL PRINCIPAL & INTEREST		284,656.15	87,119.77	371,775.92
43	APPROVED LEASES FOR 2005-06				15,232.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				11,640.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				398,647.92
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,786,013.67

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
AVON	79.5	10.75%	25,950,000	7.60	197,220.00		621,996.47	197,220.00	9.66%	7.60M
EUSTIS	113.0	15.28%	85,800,000	7.60	652,080.00		884,102.89	652,080.00	31.94%	7.60M
KINGFIELD	186.5	25.22%	62,650,000	7.60	476,140.00		1,459,232.65	476,140.00	23.32%	7.60M
PHILLIPS	171.0	23.12%	48,650,000	7.60	369,740.00		1,337,726.36	369,740.00	18.11%	7.60M
STRONG	189.5	25.63%	45,550,000	7.60	346,180.00		1,482,955.30	346,180.00	16.97%	7.60M

TOTAL	739.5	268,600,000	2,041,360.00	5,786,013.67	2,041,360.00	100.00%	7.60M
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,786,013.67	2,041,360.00	3,744,653.67
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,786,013.67	2,041,360.00	3,744,653.67
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			924.52-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			8,316.00
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			3,752,045.15
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 35.28% STATE SHARE % = 64.72%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 35.15% STATE SHARE % = 64.85%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,249,280.30		