

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 3

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)	684	369	1,053	487	1,540
10 ATTENDING PUPILS (OCTOBER 2006)	690	347	1,037	487	1,524
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	687.0	358.0	1,045.0 (68%)	487.0 (32%)	1,532.0

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	40.4 (17:1)	22.4 (16:1)	32.5 (15:1)	=	95.3 /	108.5 =	=	.88 X	4612,516 =	=	2760,130	1298,884
B. GUIDANCE	2.0 (350:1)	1.0 (350:1)	1.9 (250:1)	=	4.9 /	7.0 =	=	.70 X	318,314 =	=	151,518	71,302
C. LIBRARIANS	0.9 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.9 /	1.0 =	=	1.90 X	53,248 =	=	68,796	32,375
D. HEALTH	0.9 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.9 /	2.0 =	=	.95 X	87,496 =	=	56,522	26,599
E. EDUCATION TECHS	6.9 (100:1)	3.6 (100:1)	1.9 (250:1)	=	12.4 /	7.9 =	=	1.57 X	142,132 =	=	151,740	71,407
F. LIBRARY TECHS	1.4 (500:1)	0.7 (500:1)	1.0 (500:1)	=	3.1 /	4.6 =	=	.67 X	82,812 =	=	37,729	17,755
G. CLERICAL	3.4 (200:1)	1.8 (200:1)	2.4 (200:1)	=	7.6 /	10.0 =	=	.76 X	276,866 =	=	143,084	67,334
H. SCHOOL ADMIN.	2.3 (305:1)	1.2 (305:1)	1.5 (315:1)	=	5.0 /	9.0 =	=	.56 X	589,663 =	=	224,543	105,668

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	34,485	16,071
B. Supplies and Equipment	311	430	324,995	209,410
C. Professional Development	52	52	54,340	25,324
D. Instructional Leadership Support	21	21	21,945	10,227
E. Co- and Extra-Curricular Student	30	102	31,350	49,674
F. System Administration/Support	359	356	375,155	173,372
G. Operations & Maintenance	956	1,136	999,020	553,232

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	577,024	271,540
B. Education & Library Technicians	36.00%	68,209	32,098
C. Clerical	29.00%	41,494	19,527
D. School Administrators	14.00%	31,436	14,794

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-130,401	-61,360
16 Adjustment for Title I Revenues	-380,677	-179,142

17 TOTALS	5642,436	2826,090
18 E.P.S. RATES	5,399	5,803

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	1,083.0	516.0	1,599.0		
	OCTOBER 2004	1,061.0	508.0	1,569.0		
	APRIL 2005	1,077.0	493.0	1,570.0		
	OCTOBER 2005	1,058.0	492.0	1,550.0		
	APRIL 2006	1,052.0	486.0	1,538.0		
	OCTOBER 2006	1,030.0	486.0	1,516.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,041.0 +	19.16	X	5,399.00	= 5,723,803.84
	9-12 PUPILS	486.0 +	10.83	X	5,803.00	= 2,883,104.49
	ADULT EDUC. COURSES AT .1	4.8		X	5,803.00	= 27,854.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,399.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.375		X	5,803.00	= 13,782.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5777	601.4	X .15	X	5,399.00	= 487,043.79
	9-12 DISADVANTAGED @ .5777	280.8	X .15	X	5,803.00	= 244,422.36
	K-8 LIMITED ENGLISH PROF.	2.0	X .500	X	5,399.00	= 5,399.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	5,803.00	= 2,901.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,041.0		X	40.00	= 41,640.00
	9-12 STUDENT ASSESSMENT	486.0		X	40.00	= 19,440.00
	K-8 TECHNOLOGY RESOURCES	1,041.0		X	87.00	= 90,567.00
	9-12 TECHNOLOGY RESOURCES	486.0		X	265.00	= 128,790.00
	K-2 PUPILS	357.5	X .10	X	5,399.00	= 193,014.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 73,684.95
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,935,447.71
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					9,438,675.32
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,438,675.32

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	33,857.46	X	102.90%	=	34,839.33
32	SPECIAL EDUCATION - EPS ALLOCATION					1,577,293.86
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	544,873.55	X	102.90%	=	560,674.88
35	TRANSPORTATION - EPS ALLOCATION					1,010,443.97
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					179,622.36
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,362,874.40
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					12,801,549.72

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST	
	11/01/07 ADD & REN TO MONROE ELEM	124,800.00		0.00	124,800.00
	05/01/08 ADD & REN TO MONROE ELEM	0.00		3,198.00	3,198.00
	11/01/07 ADDN TO TROY CENTRAL SCHO	129,600.00		7,914.68	137,514.68
	05/01/08 ADDN TO TROY CENTRAL SCHO	0.00		10,709.49	10,709.49
	05/01/08 NEW PREK-12 SCHOOL	0.00		929,075.89	929,075.89
42	TOTAL PRINCIPAL & INTEREST	254,400.00		950,898.06	1,205,298.06
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				1,205,298.06
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				14,006,847.78

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
BROOKS	145.5	9.55%	51,400,000	7.44		382,416.00	1,337,653.96	382,416.00	9.15%	7.44M
FREEDOM	131.0	8.60%	36,500,000	7.44		271,560.00	1,204,588.91	271,560.00	6.50%	7.44M
JACKSON	95.0	6.23%	29,200,000	7.44		217,248.00	872,626.62	217,248.00	5.20%	7.44M
KNOX	134.5	8.83%	41,950,000	7.44		312,108.00	1,236,804.66	312,108.00	7.47%	7.44M
LIBERTY	147.5	9.68%	79,550,000	7.44		591,852.00	1,355,862.87	591,852.00	14.17%	7.44M

MONROE	111.5	7.32%	62,950,000	7.44	468,348.00	1,025,301.26	468,348.00	11.21%	7.44M
MONTVILLE	133.0	8.73%	61,050,000	7.44	454,212.00	1,222,797.81	454,212.00	10.87%	7.44M
TROY	162.5	10.66%	40,100,000	7.44	298,344.00	1,493,129.97	298,344.00	7.14%	7.44M
UNITY	259.0	16.99%	82,450,000	7.44	613,428.00	2,379,763.44	613,428.00	14.68%	7.44M
WALDO	94.5	6.20%	43,250,000	7.44	321,780.00	868,424.56	321,780.00	7.70%	7.44M
THORNDIKE	110.0	7.21%	33,150,000	7.44	246,636.00	1,009,893.72	246,636.00	5.91%	7.44M
TOTAL	1,524.0		561,550,000		4,177,932.00	14,006,847.78	4,177,932.00	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	14,006,847.78	4,177,932.00	9,828,915.78
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,006,847.78	4,177,932.00	9,828,915.78
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			10,016.00
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			9,838,931.78
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 29.83%	STATE SHARE % = 70.17%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 29.76%	STATE SHARE % = 70.24%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	14,503,620.17		