

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 29

2007-08

529 - 529

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	624	299	923	375	1,298
10 ATTENDING PUPILS (OCTOBER 2006)	606	298	904	392	1,296
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	615.0	298.5	913.5 (70%)	383.5 (30%)	1,297.0

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	36.2 (17:1)	18.7 (16:1)	25.6 (15:1)	=	80.5 /	88.4 =		.91 X	3810,263 =		2427,137	1040,202
B. GUIDANCE	1.8 (350:1)	0.9 (350:1)	1.5 (250:1)	=	4.2 /	3.0 =		1.40 X	143,859 =		140,982	60,421
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.7 /	2.0 =		.85 X	90,316 =		53,738	23,031
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.7 /	2.0 =		.85 X	89,246 =		53,101	22,758
E. EDUCATION TECHS	6.2 (100:1)	3.0 (100:1)	1.5 (250:1)	=	10.7 /	17.4 =		.61 X	282,051 =		120,436	51,615
F. LIBRARY TECHS	1.2 (500:1)	0.6 (500:1)	0.8 (500:1)	=	2.6 /	3.0 =		.87 X	53,344 =		32,486	13,923
G. CLERICAL	3.1 (200:1)	1.5 (200:1)	1.9 (200:1)	=	6.5 /	6.0 =		1.08 X	166,574 =		125,930	53,970
H. SCHOOL ADMIN.	2.0 (305:1)	1.0 (305:1)	1.2 (315:1)	=	4.2 /	3.9 =		1.08 X	272,083 =		205,695	88,155

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	30,146	12,656
B. Supplies and Equipment	311	430	284,099	164,905
C. Professional Development	52	52	47,502	19,942
D. Instructional Leadership Support	21	21	19,184	8,054
E. Co- and Extra-Curricular Student	30	102	27,405	39,117
F. System Administration/Support	359	356	327,947	136,526
G. Operations & Maintenance	956	1,136	873,306	435,656

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	508,242	217,818
B. Education & Library Technicians	36.00%	55,052	23,594
C. Clerical	29.00%	36,520	15,651
D. School Administrators	14.00%	28,797	12,342

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-458,191	-196,336
16 Adjustment for Title I Revenues	-348,363	-149,298

17 TOTALS	4591,149	2094,700
18 E.P.S. RATES	5,026	5,462

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S.A.D. 29

2007-08

529 - 529

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	932.0	353.0	1,285.0		
	OCTOBER 2004	974.0	375.0	1,349.0		
	APRIL 2005	944.0	353.0	1,297.0		
	OCTOBER 2005	921.0	398.0	1,319.0		
	APRIL 2006	923.0	389.0	1,312.0		
	OCTOBER 2006	903.0	404.0	1,307.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	913.0 +	19.83	X	5,026.00	= 4,688,403.58
	9-12 PUPILS	396.5 +	0.00	X	5,462.00	= 2,165,683.00
	ADULT EDUC. COURSES AT .1	9.1		X	5,462.00	= 49,704.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,026.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	5,462.00	= 5,462.00
WEIGHTED COUNTS	PUPILS	WEIGHTS	X	X		
	K-8 DISADVANTAGED @ .5271	481.2	X .15	X	5,026.00	= 362,776.68
	9-12 DISADVANTAGED @ .5271	209.0	X .15	X	5,462.00	= 171,233.70
	K-8 LIMITED ENGLISH PROF.	3.0	X .500	X	5,026.00	= 7,539.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,462.00	= 0.00
TARGETED FUNDS	PUPILS	WEIGHTS	X	X		
	K-8 STUDENT ASSESSMENT	913.0		X	40.00	= 36,520.00
	9-12 STUDENT ASSESSMENT	396.5		X	40.00	= 15,860.00
	K-8 TECHNOLOGY RESOURCES	913.0		X	87.00	= 79,431.00
	9-12 TECHNOLOGY RESOURCES	396.5		X	265.00	= 105,072.50
	K-2 PUPILS	346.0	X .10	X	5,026.00	= 173,899.60
ISOLATED SMALL SCHOOL ADJUSTMENT						
	K-8 SMALL SCHOOL ADJUSTMENT					= 43,775.18
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
OPERATING ALLOCATION						7,905,360.44
OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %						7,510,092.41
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,510,092.41

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 29

2007-08

529 - 529

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	73,294.71	X	102.90%	=	75,420.26
32	SPECIAL EDUCATION - EPS ALLOCATION					1,057,629.68
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	514,843.15	X	102.90%	=	529,773.60
35	TRANSPORTATION - EPS ALLOCATION					344,360.13
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					147,042.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,154,225.67
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,664,318.08

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07	NEW MIDDLE SCHOOL	217,500.00	41,433.75		258,933.75
	05/01/08	NEW MIDDLE SCHOOL	0.00	34,528.13		34,528.13
42	TOTAL PRINCIPAL & INTEREST		217,500.00	75,961.88		293,461.88
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					293,461.88
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					9,957,779.96

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION		
HAMMOND PLT.	13.0	1.02%	5,600,000	7.44	41,664.00	101,569.36	41,664.00	2.17%	7.44M
HOULTON	995.5	78.02%	188,550,000	7.44	1,402,812.00	7,769,059.92	1,402,812.00	73.08%	7.44M
LITTLETON	149.0	11.68%	32,850,000	7.44	244,404.00	1,163,068.70	244,404.00	12.73%	7.44M
MONTICELLO	118.5	9.28%	31,000,000	7.44	230,640.00	924,081.98	230,640.00	12.02%	7.44M
TOTAL	1,276.0		258,000,000		1,919,520.00	9,957,779.96	1,919,520.00	100.00%	7.44M

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A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 29

2007-08

529 - 529

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,957,779.96	1,919,520.00	8,038,259.96
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,957,779.96	1,919,520.00	8,038,259.96
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			71,338.10
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			8,109,598.06
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 19.28%	STATE SHARE % = 80.72%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 18.56%	STATE SHARE % = 81.44%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	10,353,047.99		