

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 31

2007-08

531 - 531

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	288	157	445	218	663
10 ATTENDING PUPILS (OCTOBER 2006)	280	136	416	238	654
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	284.0	146.5	430.5 ( 65%)	228.0 ( 35%)	658.5

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	16.7 (17:1)	9.2 (16:1)	15.2 (15:1)	=	41.1 /	51.8 =	=	.79 X	2269,501 =	=	1165,389	627,517
B. GUIDANCE	0.8 (350:1)	0.4 (350:1)	0.9 (250:1)	=	2.1 /	2.0 =	=	1.05 X	80,608 =	=	55,015	29,623
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =	=	.90 X	49,718 =	=	29,085	15,661
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =	=	.90 X	48,560 =	=	28,408	15,296
E. EDUCATION TECHS	2.8 (100:1)	1.5 (100:1)	0.9 (250:1)	=	5.2 /	10.0 =	=	.52 X	162,030 =	=	54,766	29,490
F. LIBRARY TECHS	0.6 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.4 /	1.0 =	=	1.40 X	19,540 =	=	17,781	9,575
G. CLERICAL	1.4 (200:1)	0.7 (200:1)	1.1 (200:1)	=	3.2 /	5.0 =	=	.64 X	137,526 =	=	57,211	30,806
H. SCHOOL ADMIN.	0.9 (305:1)	0.5 (305:1)	0.7 (315:1)	=	2.1 /	3.0 =	=	.70 X	191,357 =	=	87,068	46,882

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	14,207	7,524
B. Supplies and Equipment	311	430	133,886	98,040
C. Professional Development	52	52	22,386	11,856
D. Instructional Leadership Support	21	21	9,041	4,788
E. Co- and Extra-Curricular Student	30	102	12,915	23,256
F. System Administration/Support	359	356	154,550	81,168
G. Operations & Maintenance	956	1,136	411,558	259,008

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	242,800	130,738
B. Education & Library Technicians	36.00%	26,117	14,063
C. Clerical	29.00%	16,591	8,934
D. School Administrators	14.00%	12,190	6,563

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86)	-252,927	-136,174
16 Adjustment for Title I Revenues	-178,663	-96,203

17 TOTALS	2119,372	1218,410
18 E.P.S. RATES	4,923	5,344

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	443.0	212.0	655.0		
	OCTOBER 2004	423.0	215.0	638.0		
	APRIL 2005	415.0	207.0	622.0		
	OCTOBER 2005	402.0	193.0	595.0		
	APRIL 2006	410.0	193.0	603.0		
	OCTOBER 2006	387.0	219.0	606.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	398.5 +	14.83	X	4,923.00	= 2,034,823.59
	9-12 PUPILS	206.0 +	0.50	X	5,344.00	= 1,103,536.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,344.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,923.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.500		X	5,344.00	= 8,016.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5891	234.8	X .15	X	4,923.00	= 173,388.06
	9-12 DISADVANTAGED @ .5891	121.4	X .15	X	5,344.00	= 97,314.24
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,923.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,344.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	398.5		X	40.00	= 15,940.00
	9-12 STUDENT ASSESSMENT	206.0		X	40.00	= 8,240.00
	K-8 TECHNOLOGY RESOURCES	398.5		X	87.00	= 34,669.50
	9-12 TECHNOLOGY RESOURCES	206.0		X	265.00	= 54,590.00
	K-2 PUPILS	127.0	X .10	X	4,923.00	= 62,522.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,593,039.49
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					3,413,387.51
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,413,387.51

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	30,800.00	X	102.90%	=	31,693.20
32	SPECIAL EDUCATION - EPS ALLOCATION					453,910.08
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	221,656.55	X	102.90%	=	228,084.59
35	TRANSPORTATION - EPS ALLOCATION					302,018.61
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					47,425.67
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,063,132.15
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,476,519.66

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07	NEW K-5 SCHOOL	235,761.74	44,912.61		280,674.35
	05/01/08	NEW K-5 SCHOOL	0.00	37,427.17		37,427.17
42	TOTAL PRINCIPAL & INTEREST		235,761.74	82,339.78		318,101.52
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					318,101.52
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					4,794,621.18

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2006 STATE	MILL	LOCAL	TOTAL		LOCAL		
	YEAR PUPILS		VALUATION X	EXPECTATION =	CONTRIBUTION	OR ALLOCATION		CONTRIBUTION		
BURLINGTON	44.5	7.45%	23,600,000	7.44	175,584.00	357,199.28	175,584.00	10.30%	7.44M	
EDINBURG	19.0	3.18%	7,900,000	7.44	58,776.00	152,468.95	58,776.00	3.45%	7.44M	
ENFIELD	263.0	44.05%	130,300,000	7.44	969,432.00	2,112,030.63	969,432.00	56.86%	7.44M	
HOWLAND	203.0	34.00%	45,200,000	7.44	336,288.00	1,630,171.20	336,288.00	19.73%	7.44M	
MAXFIELD	11.5	1.93%	6,000,000	7.44	44,640.00	92,536.19	44,640.00	2.62%	7.44M	
PASSADUMKEAG	56.0	9.39%	16,150,000	7.44	120,156.00	450,214.93	120,156.00	7.04%	7.44M	
TOTAL	597.0		229,150,000		1,704,876.00	4,794,621.18	1,704,876.00	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	4,794,621.18	1,704,876.00	3,089,745.18
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,794,621.18	1,704,876.00	3,089,745.18
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 MRS A SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			33,385.00
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			3,123,130.18
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 35.56%	STATE SHARE % = 64.44%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 34.86%	STATE SHARE % = 65.14%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,974,273.16		