

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 58

2007-08

558 - 558

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	375	246	621	310	931
10 ATTENDING PUPILS (OCTOBER 2006)	369	235	604	329	933
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	372.0	240.5	612.5 (66%)	319.5 (34%)	932.0

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	21.9 (17:1)	15.0 (16:1)	21.3 (15:1)	=	58.2	/	75.2	=	.77 X	3163,838	=	1607,862	828,293
B. GUIDANCE	1.1 (350:1)	0.7 (350:1)	1.3 (250:1)	=	3.1	/	2.6	=	1.19 X	134,798	=	105,871	54,539
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2	/	1.0	=	1.20 X	35,597	=	28,193	14,523
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2	/	2.2	=	.55 X	84,565	=	30,697	15,814
E. EDUCATION TECHS	3.7 (100:1)	2.4 (100:1)	1.3 (250:1)	=	7.4	/	4.6	=	1.61 X	68,091	=	72,354	37,273
F. LIBRARY TECHS	0.7 (500:1)	0.5 (500:1)	0.6 (500:1)	=	1.8	/	4.1	=	.44 X	64,213	=	18,648	9,606
G. CLERICAL	1.9 (200:1)	1.2 (200:1)	1.6 (200:1)	=	4.7	/	8.0	=	.59 X	222,854	=	86,779	44,705
H. SCHOOL ADMIN.	1.2 (305:1)	0.8 (305:1)	1.0 (315:1)	=	3.0	/	5.8	=	.52 X	375,910	=	129,012	66,461

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	20,213	10,544
B. Supplies and Equipment	311	430	190,488	137,385
C. Professional Development	52	52	31,850	16,614
D. Instructional Leadership Support	21	21	12,863	6,710
E. Co- and Extra-Curricular Student	30	102	18,375	32,589
F. System Administration/Support	359	356	219,888	113,742
G. Operations & Maintenance	956	1,136	585,550	362,952

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	336,798	173,502
B. Education & Library Technicians	36.00%	32,761	16,876
C. Clerical	29.00%	25,166	12,964
D. School Administrators	14.00%	18,062	9,305

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-100,496	-51,776
16 Adjustment for Title I Revenues	-153,765	-79,212

17 TOTALS	3317,168	1833,408
18 E.P.S. RATES	5,416	5,738

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 58

2007-08

558 - 558

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	468.0	245.0	713.0		
	OCTOBER 2006	446.0	250.0	696.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	457.0 +	26.33	X	5,416.00	= 2,617,715.28
	9-12 PUPILS	247.5 +	0.00	X	5,738.00	= 1,420,155.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,738.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,416.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.125		X	5,738.00	= 12,193.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5673	259.3	X .15	X	5,416.00	= 210,655.32
	9-12 DISADVANTAGED @ .5673	140.4	X .15	X	5,738.00	= 120,842.28
	K-8 LIMITED ENGLISH PROF.	7.0	X .500	X	5,416.00	= 18,956.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,738.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	457.0		X	40.00	= 18,280.00
	9-12 STUDENT ASSESSMENT	247.5		X	40.00	= 9,900.00
	K-8 TECHNOLOGY RESOURCES	457.0		X	87.00	= 39,759.00
	9-12 TECHNOLOGY RESOURCES	247.5		X	265.00	= 65,587.50
	K-2 PUPILS	149.5	X .10	X	5,416.00	= 80,969.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 88,335.49
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,703,348.32
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					4,468,180.90
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,468,180.90

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 58

2007-08

558 - 558

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	52,249.00	X	102.90%	=	53,764.22
32	SPECIAL EDUCATION - EPS ALLOCATION					675,251.26
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					373,281.29
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					186,354.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,288,650.77
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,756,831.67

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07	NEW MIDDLE SCHOOL-PHILLIP	135,000.00	5,254.78	140,254.78
	11/01/07	ELEM ADDN	149,656.15	24,880.88	174,537.03
	05/01/08	ELEM ADDN	0.00	38,954.73	38,954.73
42	TOTAL PRINCIPAL & INTEREST		284,656.15	69,090.39	353,746.54
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				26,872.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				380,618.54
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,137,450.21

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION		
AVON	78.0	11.10%	26,900,000	7.44	200,136.00	681,256.97	200,136.00	9.16%
EUSTIS	96.0	13.66%	93,400,000	7.44	694,896.00	838,375.70	694,896.00	31.80%
KINGFIELD	170.5	24.25%	67,200,000	7.44	499,968.00	1,488,331.68	499,968.00	22.88%
PHILLIPS	166.5	23.68%	55,150,000	7.44	410,316.00	1,453,348.21	410,316.00	18.77%
STRONG	192.0	27.31%	51,100,000	7.44	380,184.00	1,676,137.65	380,184.00	17.39%
TOTAL	703.0		293,750,000		2,185,500.00	6,137,450.21	2,185,500.00	100.00%

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 58

2007-08

558 - 558

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,137,450.21	2,185,500.00	3,951,950.21
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,137,450.21	2,185,500.00	3,951,950.21
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			663.28-
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			24,895.20
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			3,976,182.13
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 35.61%	STATE SHARE % = 64.39%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 35.21%	STATE SHARE % = 64.79%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,372,617.63		