

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 59

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)	521	220	741	296	1,037
10 ATTENDING PUPILS (OCTOBER 2006)	512	228	740	292	1,032
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	516.5	224.0	740.5 (72%)	294.0 (28%)	1,034.5

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	30.4 (17:1)	14.0 (16:1)	19.6 (15:1)	=	64.0 /	70.9 =		.90 X	3102,741 =		2010,576	781,891
B. GUIDANCE	1.5 (350:1)	0.6 (350:1)	1.2 (250:1)	=	3.3 /	3.0 =		1.10 X	117,382 =		92,966	36,154
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	0.9 =		1.44 X	45,275 =		46,941	18,255
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	1.0 =		1.30 X	48,560 =		45,452	17,676
E. EDUCATION TECHS	5.2 (100:1)	2.2 (100:1)	1.2 (250:1)	=	8.6 /	15.4 =		.56 X	256,751 =		103,522	40,259
F. LIBRARY TECHS	1.0 (500:1)	0.4 (500:1)	0.6 (500:1)	=	2.0 /	3.8 =		.53 X	63,214 =		24,122	9,381
G. CLERICAL	2.6 (200:1)	1.1 (200:1)	1.5 (200:1)	=	5.2 /	8.8 =		.59 X	253,945 =		107,876	41,952
H. SCHOOL ADMIN.	1.7 (305:1)	0.7 (305:1)	0.9 (315:1)	=	3.3 /	3.4 =		.97 X	240,827 =		168,193	65,409

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	24,437	9,702
B. Supplies and Equipment	311	430	230,296	126,420
C. Professional Development	52	52	38,506	15,288
D. Instructional Leadership Support	21	21	15,551	6,174
E. Co- and Extra-Curricular Student	30	102	22,215	29,988
F. System Administration/Support	359	356	265,840	104,664
G. Operations & Maintenance	956	1,136	707,918	333,984

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	417,228	162,255
B. Education & Library Technicians	36.00%	45,952	17,870
C. Clerical	29.00%	31,284	12,166
D. School Administrators	14.00%	23,547	9,157

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	94,262	36,663
16 Adjustment for Title I Revenues	-247,460	-96,234

17 TOTALS	4269,223	1779,073
18 E.P.S. RATES	5,765	6,051

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	729.0	292.0	1,021.0		
	OCTOBER 2004	726.0	309.0	1,035.0		
	APRIL 2005	728.0	294.0	1,022.0		
	OCTOBER 2005	728.0	311.0	1,039.0		
	APRIL 2006	741.0	296.0	1,037.0		
	OCTOBER 2006	741.0	293.0	1,034.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	741.0 +	0.00	X	5,765.00	= 4,271,865.00
	9-12 PUPILS	294.5 +	4.66	X	6,051.00	= 1,810,217.16
	ADULT EDUC. COURSES AT .1	0.0		X	6,051.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,765.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,051.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5412	401.0	X .15	X	5,765.00	= 346,764.75
	9-12 DISADVANTAGED @ .5412	159.4	X .15	X	6,051.00	= 144,679.41
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,765.00	= 2,882.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,051.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	741.0		X	40.00	= 29,640.00
	9-12 STUDENT ASSESSMENT	294.5		X	40.00	= 11,780.00
	K-8 TECHNOLOGY RESOURCES	741.0		X	87.00	= 64,467.00
	9-12 TECHNOLOGY RESOURCES	294.5		X	265.00	= 78,042.50
	K-2 PUPILS	276.5	X .10	X	5,765.00	= 159,402.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,919,740.57
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					6,573,753.54
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,573,753.54

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	60,154.21	X	102.90%	=	61,898.68
32	SPECIAL EDUCATION - EPS ALLOCATION					882,705.39
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	24,954.00	X	102.90%	=	25,677.67
35	TRANSPORTATION - EPS ALLOCATION					458,654.35
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					60,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,488,936.09
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,062,689.63

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07 NEW MIDDLE SCHOOL-MADISON	180,597.00	7,016.06		187,613.06
	11/01/07 MADISON ELEM SCH-NEW	242,500.00	98,055.10		340,555.10
	05/01/08 MADISON ELEM SCH-NEW	0.00	94,137.26		94,137.26
42	TOTAL PRINCIPAL & INTEREST	423,097.00	199,208.42		622,305.42
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				622,305.42
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,684,995.05

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
ATHENS	190.5	18.48%	41,450,000	7.44		308,388.00	1,604,987.09	308,388.00	8.92%	7.44M
BRIGHTON PLT.	10.5	1.02%	8,250,000	7.44		61,380.00	88,586.95	61,380.00	1.77%	7.44M
MADISON	730.5	70.85%	390,650,000	7.44		2,906,436.00	6,153,318.99	2,906,436.00	84.04%	7.44M
STARKS	99.5	9.65%	24,500,000	7.44		182,280.00	838,102.02	182,280.00	5.27%	7.44M
TOTAL	1,031.0		464,850,000			3,458,484.00	8,684,995.05	3,458,484.00	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	8,684,995.05	3,458,484.00	5,226,511.05
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,684,995.05	3,458,484.00	5,226,511.05
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			0.00
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			5,226,511.05
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 39.82%		STATE SHARE % = 60.18%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 39.82%		STATE SHARE % = 60.18%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,030,982.08		