

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 12

2006-07

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	77.5	45.5	123.0 (64%)	68.5 (36%)	191.5

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	4.6 (17:1)	2.8 (16:1)	4.6 (15:1)	=	12.0 /	20.0 =	.60 X	771,184 =	296,134	166,576
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.3 (250:1)	=	0.6 /	0.9 =	.67 X	30,446 =	13,055	7,344
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	.30 X	0 =	5,281	2,970
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	.30 X	0 =	6,717	3,778
E. EDUCATION TECHS	0.8 (100:1)	0.5 (100:1)	0.3 (250:1)	=	1.6 /	3.0 =	.53 X	48,521 =	16,458	9,258
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	0.9 =	.44 X	17,643 =	4,968	2,795
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.3 (200:1)	=	0.9 /	2.0 =	.45 X	50,194 =	14,456	8,131
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.2 (315:1)	=	0.6 /	0.1 =	6.00 X	6,475 =	24,864	13,986

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	3,936	2,192
B. Supplies and Equipment	302	418	37,146	28,633
C. Professional Development	51	51	6,273	3,494
D. Instructional Leadership Support	20	20	2,460	1,370
E. Co- and Extra-Curricular Student	29	99	3,567	6,782
F. System Administration/Support	349	346	42,927	23,701
G. Operations & Maintenance	929	1,104	114,267	75,624

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	61,026	34,327
B. Education & Library Technicians	36.00%	7,713	4,339
C. Clerical	29.00%	4,192	2,358
D. School Administrators	14.00%	3,481	1,958

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	13,868	7,800
16 Adjustment for Title I Revenues	-21,470	-12,077

17 TOTALS	661,319	395,339
18 E.P.S. RATES	5,377	5,771

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL			
	APRIL 2003	118.0	66.0	184.0			
	OCTOBER 2003	112.0	62.0	174.0			
	APRIL 2004	118.0	59.0	177.0			
	OCTOBER 2004	109.0	65.0	174.0			
	APRIL 2005	116.0	65.0	181.0			
	OCTOBER 2005	105.0	63.0	168.0			
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES		
	K-8 PUPILS	110.5 +	2.50	X	5,377.00	=	607,601.00
	9-12 PUPILS	64.0 +	0.00	X	5,771.00	=	369,344.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,771.00	=	0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,377.00	=	0.00
	9-12 EQUIV. INSTR. PUPILS	1.250		X	5,771.00	=	7,213.75
WEIGHTED COUNTS	PUPILS	WEIGHTS	X	X			
	K-8 DISADVANTAGED @ .3684	40.7	X .15	X	5,377.00	=	32,826.59
	9-12 DISADVANTAGED @ .3684	23.6	X .15	X	5,771.00	=	20,429.34
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,377.00	=	0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,771.00	=	0.00
TARGETED FUNDS	PUPILS	WEIGHTS	X	X			
	K-8 STUDENT ASSESSMENT	110.5		X	79.00	=	8,729.50
	9-12 STUDENT ASSESSMENT	64.0		X	79.00	=	5,056.00
	K-8 TECHNOLOGY RESOURCES	110.5		X	85.00	=	9,392.50
	9-12 TECHNOLOGY RESOURCES	64.0		X	258.00	=	16,512.00
	K-2 PUPILS	34.0	X .10	X	5,377.00	=	18,281.80
ISOLATED SMALL SCHOOL ADJUSTMENT							
	K-8 SMALL SCHOOL ADJUSTMENT					=	138,179.40
	9-12 SMALL SCHOOL ADJUSTMENT					=	73,742.88
OPERATING ALLOCATION							1,307,308.76
OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %							1,176,577.88
30	ADJUSTED TOTAL OPERATING ALLOCATION						1,176,577.88

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B. OTHER SUBSIDIZABLE COSTS

31 GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32 SPECIAL EDUCATION - EPS ALLOCATION					196,986.56
34 VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35 TRANSPORTATION - EPS ALLOCATION					47,573.89
36 TRANSPORTATION (BUS PURCHASES) FOR 2005-06					17,424.07
39 TOTAL OTHER SUBSIDIZABLE COSTS					261,984.52
 40 TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					 1,438,562.40

C. DEBT SERVICE ALLOCATIONS

41 DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
42 TOTAL PRINCIPAL & INTEREST		0.00	0.00		0.00
43 APPROVED LEASES FOR 2005-06					0.00
43A APPROVED LEASE PURCHASES FOR 2005-06					0.00
44 INSURED VALUE FACTOR FOR 2004-05					0.00
47 TOTAL DEBT SERVICE ALLOCATION					0.00
48 TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					1,438,562.40

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
JACKMAN	133.5	76.50%	52,450,000	7.60		398,620.00	398,620.00	69.75%	7.60M
MOOSE RIVER	41.0	23.50%	22,750,000	7.60		172,900.00	172,900.00	30.25%	7.60M
 TOTAL	 174.5		 75,200,000			 571,520.00	 571,520.00	 100.00%	 7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,438,562.40	571,520.00	867,042.40
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,438,562.40	571,520.00	867,042.40
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			2,359.00
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			869,401.40
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 39.73% STATE SHARE % = 60.27%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 39.56% STATE SHARE % = 60.44%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,569,293.28		