

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 40

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	872.5	457.5	1,330.0 ( 66%)	694.5 ( 34%)	2,024.5

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	51.3 (17:1)	28.6 (16:1)	46.3 (15:1)	=	126.2 /	149.8 =	.84 X	6225,859 =	3451,617	1778,105
B. GUIDANCE	2.5 (350:1)	1.3 (350:1)	2.8 (250:1)	=	6.6 /	9.2 =	.72 X	451,463 =	214,535	110,518
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.6 /	3.0 =	.87 X	155,943 =	89,542	46,128
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.6 /	2.0 =	1.30 X	86,622 =	74,322	38,287
E. EDUCATION TECHS	8.7 (100:1)	4.6 (100:1)	2.8 (250:1)	=	16.1 /	26.1 =	.62 X	430,171 =	176,026	90,680
F. LIBRARY TECHS	1.7 (500:1)	0.9 (500:1)	1.4 (500:1)	=	4.0 /	6.9 =	.58 X	120,874 =	46,271	23,836
G. CLERICAL	4.4 (200:1)	2.3 (200:1)	3.5 (200:1)	=	10.2 /	16.5 =	.62 X	416,112 =	170,273	87,716
H. SCHOOL ADMIN.	2.9 (305:1)	1.5 (305:1)	2.2 (315:1)	=	6.6 /	8.5 =	.78 X	557,170 =	286,831	147,762

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	42,560	22,224
B. Supplies and Equipment	302	418	401,660	290,301
C. Professional Development	51	51	67,830	35,420
D. Instructional Leadership Support	20	20	26,600	13,890
E. Co- and Extra-Curricular Student	29	99	38,570	68,756
F. System Administration/Support	349	346	464,170	240,297
G. Operations & Maintenance	929	1,104	1235,570	766,728

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	727,703	374,877
B. Education & Library Technicians	36.00%	80,027	41,226
C. Clerical	29.00%	49,379	25,438
D. School Administrators	14.00%	40,156	20,687

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-404,849	-208,558

17 TOTALS	7278,792	4014,317
18 E.P.S. RATES	5,473	5,780

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,390.0	716.0	2,106.0		
	OCTOBER 2003	1,357.0	716.0	2,073.0		
	APRIL 2004	1,351.0	681.0	2,032.0		
	OCTOBER 2004	1,324.0	700.0	2,024.0		
	APRIL 2005	1,337.0	694.0	2,031.0		
	OCTOBER 2005	1,322.0	681.0	2,003.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,329.5 +	17.33	X	5,473.00	= 7,371,200.59
	9-12 PUPILS	687.5 +	10.50	X	5,780.00	= 4,034,440.00
	ADULT EDUC. COURSES AT .1	5.8		X	5,780.00	= 33,524.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,473.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.375		X	5,780.00	= 13,727.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4707	625.8	X .15	X	5,473.00	= 513,750.51
	9-12 DISADVANTAGED @ .4707	323.6	X .15	X	5,780.00	= 280,561.20
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,473.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,780.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,329.5		X	79.00	= 105,030.50
	9-12 STUDENT ASSESSMENT	687.5		X	79.00	= 54,312.50
	K-8 TECHNOLOGY RESOURCES	1,329.5		X	85.00	= 113,007.50
	9-12 TECHNOLOGY RESOURCES	687.5		X	258.00	= 177,375.00
	K-2 PUPILS	448.5	X .10	X	5,473.00	= 245,464.05
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 156,517.38
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,098,910.73
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					11,789,019.65
30	ADJUSTED TOTAL OPERATING ALLOCATION					11,789,019.65

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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					2,101,735.61
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	625,195.00	X	102.40%	=	640,199.68
35	TRANSPORTATION - EPS ALLOCATION					1,083,081.74
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					89,183.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,914,200.36
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					15,703,220.01

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06 NEW WARREN COMM SCH-ELEM	277,500.00	118,330.41		395,830.41
	05/01/07 NEW WARREN COMM SCH-ELEM	0.00	111,474.49		111,474.49
	11/01/06 UNION-FRIENDSHIP-MILLER	225,707.22	0.00		225,707.22
42	TOTAL PRINCIPAL & INTEREST	503,207.22	229,804.90		733,012.12
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				733,012.12
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				16,436,232.13

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
FRIENDSHIP	176.0	8.73%	175,250,000	7.60	1,331,900.00	1,434,883.06	1,331,900.00	16.99%	7.60M
UNION	292.0	14.48%	165,400,000	7.60	1,257,040.00	2,379,966.41	1,257,040.00	16.03%	7.60M
WALDOBORO	783.0	38.82%	375,200,000	7.60	2,851,520.00	6,380,545.31	2,851,520.00	36.37%	7.60M
WARREN	580.0	28.76%	211,800,000	7.60	1,609,680.00	4,727,060.36	1,609,680.00	20.53%	7.60M
WASHINGTON	186.0	9.21%	104,000,000	7.60	790,400.00	1,513,776.98	790,400.00	10.08%	7.60M
<b>TOTAL</b>	<b>2,017.0</b>		<b>1,031,650,000</b>		<b>7,840,540.00</b>	<b>16,436,232.12</b>	<b>7,840,540.00</b>	<b>100.00%</b>	<b>7.60M</b>



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D E P A R T M E N T O F E D U C A T I O N  
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,436,232.13	7,840,540.00	8,595,692.13
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,436,232.13	7,840,540.00	8,595,692.13
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			15,000.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A M RSA SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			8,580,692.13
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 47.70% STATE SHARE % = 52.30%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 47.79% STATE SHARE % = 52.21%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	17,746,123.21		