

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 46

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	453.5	229.5	683.0 ( 65%)	366.5 ( 35%)	1,049.5

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	26.7 (17:1)	14.3 (16:1)	24.4 (15:1)	=	65.4 /	73.4 =	.89 X	3000,904 =	1736,023	934,782
B. GUIDANCE	1.3 (350:1)	0.7 (350:1)	1.5 (250:1)	=	3.5 /	5.0 =	.70 X	188,121 =	85,595	46,090
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.4 /	1.0 =	1.40 X	48,130 =	43,798	23,584
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.4 /	1.0 =	1.40 X	39,146 =	35,623	19,181
E. EDUCATION TECHS	4.5 (100:1)	2.3 (100:1)	1.5 (250:1)	=	8.3 /	4.6 =	1.80 X	81,679 =	95,564	51,458
F. LIBRARY TECHS	0.9 (500:1)	0.5 (500:1)	0.7 (500:1)	=	2.1 /	3.1 =	.68 X	56,808 =	25,109	13,520
G. CLERICAL	2.3 (200:1)	1.1 (200:1)	1.8 (200:1)	=	5.2 /	9.6 =	.54 X	240,845 =	84,536	45,520
H. SCHOOL ADMIN.	1.5 (305:1)	0.8 (305:1)	1.2 (315:1)	=	3.5 /	3.9 =	.90 X	259,263 =	151,669	81,668

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	21,856	11,728
B. Supplies and Equipment	302	418	206,266	153,197
C. Professional Development	51	51	34,833	18,692
D. Instructional Leadership Support	20	20	13,660	7,330
E. Co- and Extra-Curricular Student	29	99	19,807	36,284
F. System Administration/Support	349	346	238,367	126,809
G. Operations & Maintenance	929	1,104	634,507	404,616

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	361,197	194,491
B. Education & Library Technicians	36.00%	43,442	23,392
C. Clerical	29.00%	24,515	13,201
D. School Administrators	14.00%	21,234	11,434

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-163,809	-88,202
16 Adjustment for Title I Revenues	-288,336	-155,257

17 TOTALS	3425,455	1973,516
18 E.P.S. RATES	5,015	5,385

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	720.0	329.0	1,049.0		
	OCTOBER 2003	704.0	364.0	1,068.0		
	APRIL 2004	698.0	354.0	1,052.0		
	OCTOBER 2004	682.0	371.0	1,053.0		
	APRIL 2005	682.0	356.0	1,038.0		
	OCTOBER 2005	684.0	355.0	1,039.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	683.0 +	12.00	X	5,015.00	= 3,485,425.00
	9-12 PUPILS	355.5 +	0.00	X	5,385.00	= 1,914,367.50
	ADULT EDUC. COURSES AT .1	1.5		X	5,385.00	= 8,077.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,015.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.750		X	5,385.00	= 4,038.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6431	439.2	X .15	X	5,015.00	= 330,388.20
	9-12 DISADVANTAGED @ .6431	228.6	X .15	X	5,385.00	= 184,651.65
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,015.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,385.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	683.0		X	79.00	= 53,957.00
	9-12 STUDENT ASSESSMENT	355.5		X	79.00	= 28,084.50
	K-8 TECHNOLOGY RESOURCES	683.0		X	85.00	= 58,055.00
	9-12 TECHNOLOGY RESOURCES	355.5		X	258.00	= 91,719.00
	K-2 PUPILS	238.5	X .10	X	5,015.00	= 119,607.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 24,338.53
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,302,710.38
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					5,672,439.34
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,672,439.34

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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					894,097.09
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	646,854.45	X	102.40%	=	662,378.96
35	TRANSPORTATION - EPS ALLOCATION					399,643.25
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					26,118.50
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,982,237.80
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,654,677.14

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				7,200.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				7,200.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,661,877.14

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
DEXTER	652.5	62.83%	146,650,000	7.60	1,114,540.00	4,813,957.41	1,114,540.00	59.55%	7.60M
EXETER	146.0	14.06%	39,750,000	7.60	302,100.00	1,077,259.93	302,100.00	16.14%	7.60M
GARLAND	187.0	18.01%	36,500,000	7.60	277,400.00	1,379,904.07	277,400.00	14.82%	7.60M
RIPLEY	53.0	5.10%	23,350,000	7.60	177,460.00	390,755.73	177,460.00	9.49%	7.60M
TOTAL	1,038.5		246,250,000		1,871,500.00	7,661,877.14	1,871,500.00	100.00%	7.60M

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,661,877.14	1,871,500.00	5,790,377.14
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,661,877.14	1,871,500.00	5,790,377.14
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			734.00
60 ADJUSTED STATE CONTRIBUTION			5,791,111.14
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 24.43% STATE SHARE % = 75.57%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 24.42% STATE SHARE % = 75.58%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,292,148.18		