

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 49

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	1,132.0	606.0	1,738.0 (66%)	907.5 (34%)	2,645.5

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	66.6 (17:1)	37.9 (16:1)	60.5 (15:1)	=	165.0 /	182.0 =	.91 X	7722,512 =	4638,141	2389,345
B. GUIDANCE	3.2 (350:1)	1.7 (350:1)	3.6 (250:1)	=	8.5 /	9.3 =	.91 X	388,179 =	233,140	120,103
C. LIBRARIANS	1.4 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.3 /	3.0 =	1.10 X	159,517 =	115,810	59,659
D. HEALTH	1.4 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.3 /	4.5 =	.73 X	181,199 =	87,302	44,973
E. EDUCATION TECHS	11.3 (100:1)	6.1 (100:1)	3.6 (250:1)	=	21.0 /	10.5 =	2.00 X	187,621 =	247,660	127,582
F. LIBRARY TECHS	2.3 (500:1)	1.2 (500:1)	1.8 (500:1)	=	5.3 /	4.0 =	1.33 X	81,192 =	71,270	36,715
G. CLERICAL	5.7 (200:1)	3.0 (200:1)	4.5 (200:1)	=	13.2 /	14.9 =	.89 X	384,801 =	226,032	116,441
H. SCHOOL ADMIN.	3.7 (305:1)	2.0 (305:1)	2.9 (315:1)	=	8.6 /	7.4 =	1.16 X	516,071 =	395,104	203,538

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	55,616	29,040
B. Supplies and Equipment	302	418	524,876	379,335
C. Professional Development	51	51	88,638	46,283
D. Instructional Leadership Support	20	20	34,760	18,150
E. Co- and Extra-Curricular Student	29	99	50,402	89,843
F. System Administration/Support	349	346	606,562	313,995
G. Operations & Maintenance	929	1,104	1614,602	1001,880

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	964,135	496,675
B. Education & Library Technicians	36.00%	114,815	59,147
C. Clerical	29.00%	65,549	33,768
D. School Administrators	14.00%	55,315	28,495

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-218,096	-112,364
16 Adjustment for Title I Revenues	-433,291	-223,210

17 TOTALS	9538,340	5259,391
18 E.P.S. RATES	5,488	5,795

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,839.0	869.0	2,708.0		
	OCTOBER 2003	1,815.0	922.0	2,737.0		
	APRIL 2004	1,822.0	888.0	2,710.0		
	OCTOBER 2004	1,733.0	957.0	2,690.0		
	APRIL 2005	1,743.0	945.0	2,688.0		
	OCTOBER 2005	1,754.0	927.0	2,681.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,748.5 +	35.83	X	5,488.00	= 9,792,403.04
	9-12 PUPILS	936.0 +	0.00	X	5,795.00	= 5,424,120.00
	ADULT EDUC. COURSES AT .1	9.1		X	5,795.00	= 52,734.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,488.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.875		X	5,795.00	= 16,660.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5277	922.7	X .15	X	5,488.00	= 759,566.64
	9-12 DISADVANTAGED @ .5277	493.9	X .15	X	5,795.00	= 429,322.58
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,488.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,795.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,748.5		X	79.00	= 138,131.50
	9-12 STUDENT ASSESSMENT	936.0		X	79.00	= 73,944.00
	K-8 TECHNOLOGY RESOURCES	1,748.5		X	85.00	= 148,622.50
	9-12 TECHNOLOGY RESOURCES	936.0		X	258.00	= 241,488.00
	K-2 PUPILS	588.5	X .10	X	5,488.00	= 322,968.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 93,592.26
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					17,493,554.45
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					15,744,199.00
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,744,199.00

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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					2,519,005.23
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	177,835.68	X	102.40%	=	182,103.74
35	TRANSPORTATION - EPS ALLOCATION					903,857.53
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					28,083.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,633,049.50
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,377,248.50

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST		
	11/01/06 BENTON, ADDN & REN ELEM	366,300.00		0.00		366,300.00
	05/01/07 BENTON, ADDN & REN ELEM	0.00		40,018.28		40,018.28
42	TOTAL PRINCIPAL & INTEREST	366,300.00		40,018.28		406,318.28
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					406,318.28
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					19,783,566.78

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION					
ALBION	347.0	12.93%	79,750,000	7.60		606,100.00		2,558,015.18	606,100.00	14.50%	7.60M
BENTON	467.0	17.40%	103,000,000	7.60		782,800.00		3,442,340.62	782,800.00	18.73%	7.60M
CLINTON	612.0	22.80%	115,100,000	7.60		874,760.00		4,510,653.23	874,760.00	20.93%	7.60M
FAIRFIELD	1,258.5	46.87%	252,200,000	7.60		1,916,720.00		9,272,557.75	1,916,720.00	45.84%	7.60M
TOTAL	2,684.5		550,050,000			4,180,380.00		19,783,566.78	4,180,380.00	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	19,783,566.78	4,180,380.00	15,603,186.78
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,783,566.78	4,180,380.00	15,603,186.78
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			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			15,603,186.78
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 21.13% STATE SHARE % = 78.87%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 21.13% STATE SHARE % = 78.87%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	21,532,922.23		