

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 54

2006-07

554 - 554

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	1,224.5	685.0	1,909.5 (67%)	940.0 (33%)	2,849.5

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	72.0 (17:1)	42.8 (16:1)	62.7 (15:1)	= 177.5 /	206.3 =	.86 X	8752,798 =	5043,362	2484,044
B. GUIDANCE	3.5 (350:1)	2.0 (350:1)	3.8 (250:1)	= 9.3 /	12.8 =	.73 X	582,514 =	284,907	140,328
C. LIBRARIANS	1.5 (800:1)	0.9 (800:1)	1.2 (800:1)	= 3.6 /	2.0 =	1.80 X	88,835 =	107,135	52,768
D. HEALTH	1.5 (800:1)	0.9 (800:1)	1.2 (800:1)	= 3.6 /	3.0 =	1.20 X	123,686 =	99,443	48,980
E. EDUCATION TECHS	12.2 (100:1)	6.9 (100:1)	3.8 (250:1)	= 22.9 /	26.2 =	.87 X	465,780 =	271,503	133,726
F. LIBRARY TECHS	2.4 (500:1)	1.4 (500:1)	1.9 (500:1)	= 5.7 /	7.8 =	.73 X	153,207 =	74,933	36,908
G. CLERICAL	6.1 (200:1)	3.4 (200:1)	4.7 (200:1)	= 14.2 /	15.7 =	.90 X	398,294 =	240,172	118,293
H. SCHOOL ADMIN.	4.0 (305:1)	2.2 (305:1)	3.0 (315:1)	= 9.2 /	10.5 =	.88 X	707,790 =	417,313	205,542

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	61,104	30,080
B. Supplies and Equipment	302	418	576,669	392,920
C. Professional Development	51	51	97,385	47,940
D. Instructional Leadership Support	20	20	38,190	18,800
E. Co- and Extra-Curricular Student	29	99	55,376	93,060
F. System Administration/Support	349	346	666,416	325,240
G. Operations & Maintenance	929	1,104	1773,926	1037,760

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1051,621	517,963
B. Education & Library Technicians	36.00%	124,717	61,428
C. Clerical	29.00%	69,650	34,305
D. School Administrators	14.00%	58,424	28,776

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	237,128	116,794
16 Adjustment for Title I Revenues	-581,335	-286,329

17 TOTALS	10768,038	5639,325
18 E.P.S. RATES	5,639	5,999

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S.A.D. 54

2006-07

554 - 554

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	2,003.0	952.0	2,955.0		
	OCTOBER 2003	1,979.0	971.0	2,950.0		
	APRIL 2004	1,956.0	930.0	2,886.0		
	OCTOBER 2004	1,906.0	954.0	2,860.0		
	APRIL 2005	1,921.0	920.0	2,841.0		
	OCTOBER 2005	1,909.0	961.0	2,870.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,915.0 +	30.66	X	5,639.00	= 10,971,576.74
	9-12 PUPILS	940.5 +	7.50	X	5,999.00	= 5,687,052.00
	ADULT EDUC. COURSES AT .1	3.4		X	5,999.00	= 20,396.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,639.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.000		X	5,999.00	= 11,998.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4922	942.6	X .15	X	5,639.00	= 797,298.21
	9-12 DISADVANTAGED @ .4922	462.9	X .15	X	5,999.00	= 416,540.57
	K-8 LIMITED ENGLISH PROF.	8.0	X .500	X	5,639.00	= 22,556.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	5,999.00	= 2,999.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,915.0		X	79.00	= 151,285.00
	9-12 STUDENT ASSESSMENT	940.5		X	79.00	= 74,299.50
	K-8 TECHNOLOGY RESOURCES	1,915.0		X	85.00	= 162,775.00
	9-12 TECHNOLOGY RESOURCES	940.5		X	258.00	= 242,649.00
	K-2 PUPILS	601.5	X .10	X	5,639.00	= 339,185.85
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 183,929.29
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					19,084,541.26
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					17,176,087.13
30	ADJUSTED TOTAL OPERATING ALLOCATION					17,176,087.13

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S.A.D. 54

2006-07

554 - 554

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	223,923.00	X	102.40%	=	229,297.15
32	SPECIAL EDUCATION - EPS ALLOCATION					2,955,177.31
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	938,355.61	X	102.40%	=	960,876.14
35	TRANSPORTATION - EPS ALLOCATION					1,422,249.16
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					89,640.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,657,239.77
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					22,833,326.90

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06 NEW SKOWHEGAN MIDDLE SCH	455,104.00	165,999.47		621,103.47
	05/01/07 NEW SKOWHEGAN MIDDLE SCH	0.00	158,319.59		158,319.59
42	TOTAL PRINCIPAL & INTEREST	455,104.00	324,319.06		779,423.06
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				29,568.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				808,991.06
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				23,642,317.96

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
CANAAN	383.0	13.41%	75,800,000	7.60	576,080.00		3,170,434.84	576,080.00	5.62%	7.60M
CORNVILLE	199.5	6.99%	58,200,000	7.60	442,320.00		1,652,598.03	442,320.00	4.32%	7.60M
MERCER	87.5	3.06%	41,050,000	7.60	311,980.00		723,454.93	311,980.00	3.05%	7.60M
NORRIDGEWOCK	606.5	21.24%	138,200,000	7.60	1,050,320.00		5,021,628.33	1,050,320.00	10.25%	7.60M
SKOWHEGAN	1,429.5	50.06%	965,500,000	7.60	7,337,800.00		11,835,344.37	7,337,800.00	71.63%	7.60M
SMITHFIELD	149.5	5.24%	69,200,000	7.60	525,920.00		1,238,857.46	525,920.00	5.13%	7.60M
TOTAL	2,855.5		1,347,950,000		10,244,420.00		23,642,317.96	10,244,420.00	100.00%	7.60M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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S.A.D. 54

2006-07

554 - 554

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,642,317.96	10,244,420.00	13,397,897.96
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,642,317.96	10,244,420.00	13,397,897.96
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			1,127.42-
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 ADJUSTED STATE CONTRIBUTION			13,396,770.54
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 43.33% STATE SHARE % = 56.67%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 43.34% STATE SHARE % = 56.66%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	25,550,772.09		