

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 55

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	577.0	315.5	892.5 (70%)	382.0 (30%)	1,274.5

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	33.9 (17:1)	19.7 (16:1)	25.5 (15:1)	=	79.1 /	90.7 =	.87 X	3623,381 =	2206,639	945,702
B. GUIDANCE	1.6 (350:1)	0.9 (350:1)	1.5 (250:1)	=	4.0 /	6.7 =	.60 X	308,171 =	129,432	55,471
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	1.7 =	.94 X	67,052 =	44,120	18,909
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	2.0 =	.80 X	74,962 =	41,979	17,991
E. EDUCATION TECHS	5.8 (100:1)	3.2 (100:1)	1.5 (250:1)	=	10.5 /	22.1 =	.48 X	351,012 =	117,940	50,546
F. LIBRARY TECHS	1.2 (500:1)	0.6 (500:1)	0.8 (500:1)	=	2.6 /	2.9 =	.90 X	49,997 =	31,498	13,499
G. CLERICAL	2.9 (200:1)	1.6 (200:1)	1.9 (200:1)	=	6.4 /	7.0 =	.91 X	175,353 =	111,700	47,871
H. SCHOOL ADMIN.	1.9 (305:1)	1.0 (305:1)	1.2 (315:1)	=	4.1 /	5.2 =	.79 X	349,158 =	193,085	82,750

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	28,560	12,224
B. Supplies and Equipment	302	418	269,535	159,676
C. Professional Development	51	51	45,518	19,482
D. Instructional Leadership Support	20	20	17,850	7,640
E. Co- and Extra-Curricular Student	29	99	25,883	37,818
F. System Administration/Support	349	346	311,483	132,172
G. Operations & Maintenance	929	1,104	829,133	421,728

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	460,212	197,234
B. Education & Library Technicians	36.00%	53,798	23,056
C. Clerical	29.00%	32,393	13,883
D. School Administrators	14.00%	27,032	11,585

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-208,703	-89,443
16 Adjustment for Title I Revenues	-190,236	-81,530

17 TOTALS	4578,849	2098,263
18 E.P.S. RATES	5,130	5,493

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	885.0	395.0	1,280.0		
	OCTOBER 2003	922.0	397.0	1,319.0		
	APRIL 2004	906.0	388.0	1,294.0		
	OCTOBER 2004	901.0	406.0	1,307.0		
	APRIL 2005	893.0	374.0	1,267.0		
	OCTOBER 2005	896.0	395.0	1,291.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	894.5 +	6.00	X	5,130.00	= 4,619,565.00
	9-12 PUPILS	384.5 +	8.00	X	5,493.00	= 2,156,002.50
	ADULT EDUC. COURSES AT .1	4.0		X	5,493.00	= 21,972.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,130.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.625		X	5,493.00	= 3,433.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4397	393.3	X .15	X	5,130.00	= 302,644.35
	9-12 DISADVANTAGED @ .4397	169.1	X .15	X	5,493.00	= 139,329.95
	K-8 LIMITED ENGLISH PROF.	4.0	X .500	X	5,130.00	= 10,260.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	5,493.00	= 2,746.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	894.5		X	79.00	= 70,665.50
	9-12 STUDENT ASSESSMENT	384.5		X	79.00	= 30,375.50
	K-8 TECHNOLOGY RESOURCES	894.5		X	85.00	= 76,032.50
	9-12 TECHNOLOGY RESOURCES	384.5		X	258.00	= 99,201.00
	K-2 PUPILS	281.5	X .10	X	5,130.00	= 144,409.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,676,637.43
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					6,908,973.68
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,908,973.68

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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					1,831,175.74
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					859,961.05
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,691,136.79
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,600,110.47

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			81,040.00
43A	APPROVED LEASE PURCHASES FOR 2005-06			0.00
44	INSURED VALUE FACTOR FOR 2004-05			0.00
47	TOTAL DEBT SERVICE ALLOCATION			81,040.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			9,681,150.47

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	X	MILL EXPECTATION	=	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		LOCAL CONTRIBUTION		TOTAL
BALDWIN	236.5	18.49%	107,100,000	7.60		813,960.00		1,790,044.72	813,960.00	20.25%		7.60M
CORNISH	232.5	18.18%	88,200,000	7.60		670,320.00		1,760,033.16	670,320.00	16.68%		7.60M
HIRAM	275.0	21.50%	100,000,000	7.60		760,000.00		2,081,447.35	760,000.00	18.91%		7.60M
PARSONSFIELD	290.0	22.67%	146,650,000	7.60		1,114,540.00		2,194,716.81	1,114,540.00	27.73%		7.60M
PORTER	245.0	19.16%	86,850,000	7.60		660,060.00		1,854,908.43	660,060.00	16.43%		7.60M
TOTAL	1,279.0		528,800,000			4,018,880.00		9,681,150.47	4,018,880.00	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	9,681,150.47	4,018,880.00	5,662,270.47
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,681,150.47	4,018,880.00	5,662,270.47
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			13,325.00
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			5,675,595.47
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 41.51% STATE SHARE % = 58.49%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 41.37% STATE SHARE % = 58.63%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	10,448,814.22		