

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 68

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	493.5	273.5	767.0 (100%)	0.0 (0%)	767.0

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	29.0 (17:1)	17.1 (16:1)	0.0 (15:1)	= 46.1 /	48.6 =	.95 X	2100,129 =	1995,123	0
B. GUIDANCE	1.4 (350:1)	0.8 (350:1)	0.0 (250:1)	= 2.2 /	2.0 =	1.10 X	69,857 =	76,843	0
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	= 0.9 /	0.5 =	1.80 X	26,541 =	47,774	0
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	= 0.9 /	1.0 =	.90 X	43,311 =	38,980	0
E. EDUCATION TECHS	4.9 (100:1)	2.7 (100:1)	0.0 (250:1)	= 7.6 /	7.0 =	1.09 X	106,914 =	116,536	0
F. LIBRARY TECHS	1.0 (500:1)	0.5 (500:1)	0.0 (500:1)	= 1.5 /	1.0 =	1.50 X	17,101 =	25,652	0
G. CLERICAL	2.5 (200:1)	1.4 (200:1)	0.0 (200:1)	= 3.9 /	5.9 =	.66 X	136,023 =	89,775	0
H. SCHOOL ADMIN.	1.6 (305:1)	0.9 (305:1)	0.0 (315:1)	= 2.5 /	2.0 =	1.25 X	143,126 =	178,908	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	24,544	0
B. Supplies and Equipment	302	418	231,634	0
C. Professional Development	51	51	39,117	0
D. Instructional Leadership Support	20	20	15,340	0
E. Co- and Extra-Curricular Student	29	99	22,243	0
F. System Administration/Support	349	346	267,683	0
G. Operations & Maintenance	929	1,104	712,543	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	410,157	0
B. Education & Library Technicians	36.00%	51,188	0
C. Clerical	29.00%	26,035	0
D. School Administrators	14.00%	25,047	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-155,328	0
16 Adjustment for Title I Revenues	-213,334	0

17 TOTALS	4026,459	0
18 E.P.S. RATES	5,250	6,010

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	722.0	408.0	1,130.0		
	OCTOBER 2003	712.0	385.0	1,097.0		
	APRIL 2004	720.0	363.0	1,083.0		
	OCTOBER 2004	748.0	369.0	1,117.0		
	APRIL 2005	755.0	371.0	1,126.0		
	OCTOBER 2005	750.0	367.0	1,117.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	752.5 +	0.00	X	5,250.00	= 3,950,625.00
	9-12 PUPILS	369.0 +	0.00	X	6,010.00	= 2,217,690.00
	ADULT EDUC. COURSES AT .1	2.3		X	6,010.00	= 13,823.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,250.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,010.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4747	357.2	X .15	X	5,250.00	= 281,295.00
	9-12 DISADVANTAGED @ .4747	175.2	X .15	X	6,010.00	= 157,942.80
	K-8 LIMITED ENGLISH PROF.	3.0	X .500	X	5,250.00	= 7,875.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,010.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	752.5		X	79.00	= 59,447.50
	9-12 STUDENT ASSESSMENT	369.0		X	79.00	= 29,151.00
	K-8 TECHNOLOGY RESOURCES	752.5		X	85.00	= 63,962.50
	9-12 TECHNOLOGY RESOURCES	369.0		X	258.00	= 95,202.00
	K-2 PUPILS	248.0	X .10	X	5,250.00	= 130,200.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 35,018.03
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,042,231.83
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					6,338,008.64
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,338,008.64

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	5,727.04	X	102.40%	=	5,864.49
32	SPECIAL EDUCATION - EPS ALLOCATION					801,242.21
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	43,559.05	X	102.40%	=	44,604.47
35	TRANSPORTATION - EPS ALLOCATION					438,424.67
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,290,135.84
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,628,144.48

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				23,040.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				248,026.16
47	TOTAL DEBT SERVICE ALLOCATION				271,066.16
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,899,210.64

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	X	MILL EXPECTATION	=	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		LOCAL CONTRIBUTION		
CHARLESTON	176.0	15.69%		41,550,000		7.60		315,780.00		13.06%		7.60M
DOVER-FOXCROFT	766.5	68.35%		193,300,000		7.60		1,469,080.00		60.76%		7.60M
MONSON	106.0	9.45%		40,450,000		7.60		307,420.00		12.71%		7.60M
SEBEC	73.0	6.51%		42,850,000		7.60		325,660.00		13.47%		7.60M
TOTAL	1,121.5			318,150,000				2,417,940.00		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	7,899,210.64	2,417,940.00	5,481,270.64
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,899,210.64	2,417,940.00	5,481,270.64
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			6,821.00
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			5,488,091.64
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 30.61% STATE SHARE % = 69.39%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 30.52% STATE SHARE % = 69.48%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,603,433.83		