

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 72

2006-07

572 - 572

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	557.0	369.5	926.5 (100%)	0.0 (0%)	926.5

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	32.8 (17:1)	23.1 (16:1)	0.0 (15:1)	=	55.9 /	61.0 =	.92 X	2684,541 =	2469,778	0
B. GUIDANCE	1.6 (350:1)	1.1 (350:1)	0.0 (250:1)	=	2.7 /	5.6 =	.48 X	256,439 =	123,091	0
C. LIBRARIANS	0.7 (800:1)	0.5 (800:1)	0.0 (800:1)	=	1.2 /	2.0 =	.60 X	77,009 =	46,205	0
D. HEALTH	0.7 (800:1)	0.5 (800:1)	0.0 (800:1)	=	1.2 /	1.0 =	1.20 X	43,311 =	51,973	0
E. EDUCATION TECHS	5.6 (100:1)	3.7 (100:1)	0.0 (250:1)	=	9.3 /	12.3 =	.76 X	229,870 =	174,701	0
F. LIBRARY TECHS	1.1 (500:1)	0.7 (500:1)	0.0 (500:1)	=	1.8 /	1.0 =	1.80 X	19,186 =	34,535	0
G. CLERICAL	2.8 (200:1)	1.8 (200:1)	0.0 (200:1)	=	4.6 /	6.0 =	.77 X	158,406 =	121,973	0
H. SCHOOL ADMIN.	1.8 (305:1)	1.2 (305:1)	0.0 (315:1)	=	3.0 /	5.0 =	.60 X	320,329 =	192,197	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	29,648	0
B. Supplies and Equipment	302	418	279,803	0
C. Professional Development	51	51	47,252	0
D. Instructional Leadership Support	20	20	18,530	0
E. Co- and Extra-Curricular Student	29	99	26,869	0
F. System Administration/Support	349	346	323,349	0
G. Operations & Maintenance	929	1,104	860,719	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	511,299	0
B. Education & Library Technicians	36.00%	75,325	0
C. Clerical	29.00%	35,372	0
D. School Administrators	14.00%	26,908	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-233,580	0
16 Adjustment for Title I Revenues	-189,764	0

17 TOTALS	5026,182	0
18 E.P.S. RATES	5,425	6,009

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	891.0	509.0	1,400.0		
	OCTOBER 2003	882.0	517.0	1,399.0		
	APRIL 2004	884.0	503.0	1,387.0		
	OCTOBER 2004	889.0	537.0	1,426.0		
	APRIL 2005	907.0	521.0	1,428.0		
	OCTOBER 2005	857.0	563.0	1,420.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	882.0 +	3.00	X	5,425.00	= 4,801,125.00
	9-12 PUPILS	542.0 +	0.00	X	6,009.00	= 3,256,878.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,009.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,425.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.625		X	6,009.00	= 3,755.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3751	330.8	X .15	X	5,425.00	= 269,188.50
	9-12 DISADVANTAGED @ .3751	203.3	X .15	X	6,009.00	= 183,244.46
	K-8 LIMITED ENGLISH PROF.	4.0	X .500	X	5,425.00	= 10,850.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,009.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	882.0		X	79.00	= 69,678.00
	9-12 STUDENT ASSESSMENT	542.0		X	79.00	= 42,818.00
	K-8 TECHNOLOGY RESOURCES	882.0		X	85.00	= 74,970.00
	9-12 TECHNOLOGY RESOURCES	542.0		X	258.00	= 139,836.00
	K-2 PUPILS	231.0	X .10	X	5,425.00	= 125,317.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 47,271.54
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,024,932.63
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					8,122,439.36
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,122,439.36

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	46,100.00	X	102.40%	=	47,206.40
32	SPECIAL EDUCATION - EPS ALLOCATION					2,016,802.08
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					820,872.20
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					83,383.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,968,263.68
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,090,703.04

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/06 NEW MIDDLE SCHOOL IN FRYE	195,500.00	16,133.75	211,633.75
		05/01/07 NEW MIDDLE SCHOOL IN FRYE	0.00	8,616.66	8,616.66
		11/01/06 ELEM SCHOOL AND SUNCOOK A	160,843.18	0.00	160,843.18
		05/01/07 ELEM SCHOOL AND SUNCOOK A	0.00	15,350.00	15,350.00
42	TOTAL PRINCIPAL & INTEREST		356,343.18	40,100.41	396,443.59
43	APPROVED LEASES FOR 2005-06				10,752.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				8,880.00
44	INSURED VALUE FACTOR FOR 2004-05				403,272.88
47	TOTAL DEBT SERVICE ALLOCATION				819,348.47
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,910,051.51

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
BROWNFIELD	252.0	17.70%	100,950,000	7.60	767,220.00		2,108,079.12	767,220.00	11.37%	7.60M
DENMARK	196.0	13.76%	202,800,000	7.60	1,541,280.00		1,638,823.09	1,541,280.00	22.83%	7.60M
FRYEBURG	638.0	44.80%	256,400,000	7.60	1,948,640.00		5,335,703.08	1,948,640.00	28.87%	7.60M
LOVELL	200.5	14.08%	379,200,000	7.60	2,881,920.00		1,676,935.25	1,676,935.25	24.84%	4.42M
STONEHAM	29.0	2.04%	45,300,000	7.60	344,280.00		242,965.05	242,965.05	3.60%	5.36M
STOW	59.0	4.14%	27,850,000	7.60	211,660.00		493,076.13	211,660.00	3.14%	7.60M

SWEDEN	49.5	3.48%	47,550,000	7.60	361,380.00	414,469.79	361,380.00	5.35%	7.60M
TOTAL	1,424.0		1,060,050,000		8,056,380.00	11,910,051.51	6,750,080.30	100.00%	6.37M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,910,051.51	6,750,080.30	5,159,971.21
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,910,051.51	6,750,080.30	5,159,971.21
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			44,828.47
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			5,204,799.68
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 56.68% STATE SHARE % = 43.32%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 56.30% STATE SHARE % = 43.70%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,812,544.78		