

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SO AROOS CSD

2006-07

909 - 909

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	162.5	98.0	260.5 (64%)	146.5 (36%)	407.0

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	9.6 (17:1)	6.1 (16:1)	9.8 (15:1)	=	25.5 /	29.3 =	.87 X	1181,031 =	657,598	369,899
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.6 (250:1)	=	1.4 /	1.0 =	1.40 X	53,081 =	47,560	26,753
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	.50 X	30,803 =	9,857	5,545
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	.50 X	43,311 =	13,860	7,796
E. EDUCATION TECHS	1.6 (100:1)	1.0 (100:1)	0.6 (250:1)	=	3.2 /	3.0 =	1.07 X	53,526 =	36,655	20,618
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.8 /	0.0 =	.80 X	0 =	6,478	3,644
G. CLERICAL	0.8 (200:1)	0.5 (200:1)	0.7 (200:1)	=	2.0 /	3.0 =	.67 X	78,225 =	33,543	18,868
H. SCHOOL ADMIN.	0.5 (305:1)	0.3 (305:1)	0.5 (315:1)	=	1.3 /	2.6 =	.50 X	175,160 =	56,051	31,529

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	8,336	4,688
B. Supplies and Equipment	302	418	78,671	61,237
C. Professional Development	51	51	13,286	7,472
D. Instructional Leadership Support	20	20	5,210	2,930
E. Co- and Extra-Curricular Student	29	99	7,555	14,504
F. System Administration/Support	349	346	90,915	50,689
G. Operations & Maintenance	929	1,104	242,005	161,736

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	138,486	77,899
B. Education & Library Technicians	36.00%	15,528	8,734
C. Clerical	29.00%	9,727	5,472
D. School Administrators	14.00%	7,847	4,414

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-124,983	-70,303
16 Adjustment for Title I Revenues	-89,924	-50,582

17 TOTALS	1264,260	763,541
18 E.P.S. RATES	4,853	5,212

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	278.0	143.0	421.0		
	OCTOBER 2003	266.0	153.0	419.0		
	APRIL 2004	266.0	149.0	415.0		
	OCTOBER 2004	251.0	153.0	404.0		
	APRIL 2005	256.0	152.0	408.0		
	OCTOBER 2005	259.0	137.0	396.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	257.5 +	5.16	X	4,853.00	= 1,274,688.98
	9-12 PUPILS	144.5 +	3.33	X	5,212.00	= 770,489.96
	ADULT EDUC. COURSES AT .1	0.9		X	5,212.00	= 4,690.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,853.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,212.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6448	166.0	X .15	X	4,853.00	= 120,839.70
	9-12 DISADVANTAGED @ .6448	93.2	X .15	X	5,212.00	= 72,863.76
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,853.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,212.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	257.5		X	79.00	= 20,342.50
	9-12 STUDENT ASSESSMENT	144.5		X	79.00	= 11,415.50
	K-8 TECHNOLOGY RESOURCES	257.5		X	85.00	= 21,887.50
	9-12 TECHNOLOGY RESOURCES	144.5		X	258.00	= 37,281.00
	K-2 PUPILS	81.5	X .10	X	4,853.00	= 39,551.95
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 78,100.80
	OPERATING ALLOCATION					2,452,152.45
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					2,206,937.20
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,206,937.20

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	88.90	X	102.40%	=	91.03
32	SPECIAL EDUCATION - EPS ALLOCATION					408,160.31
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	159,287.64	X	102.40%	=	163,110.54
35	TRANSPORTATION - EPS ALLOCATION					158,955.50
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					2,109.19
39	TOTAL OTHER SUBSIDIZABLE COSTS					732,426.58
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,939,363.78

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				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				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,939,363.78

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
CRYSTAL	43.5	10.82%	14,350,000	7.60		109,060.00	11.50%	7.60M	
DYER BROOK	23.5	5.85%	11,200,000	7.60		85,120.00	8.97%	7.60M	
ISLAND FALLS	107.5	26.74%	51,200,000	7.60		389,120.00	41.03%	7.60M	
MERRILL	50.0	12.44%	10,100,000	7.60		76,760.00	8.09%	7.60M	
OAKFIELD	125.0	31.09%	25,000,000	7.60		190,000.00	20.03%	7.60M	
SMYRNA	52.5	13.06%	12,950,000	7.60		98,420.00	10.38%	7.60M	
TOTAL	402.0		124,800,000			948,480.00	100.00%	7.60M	

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,939,363.78	948,480.00	1,990,883.78
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,939,363.78	948,480.00	1,990,883.78
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			18,815.00
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			2,009,698.78
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 32.27% STATE SHARE % = 67.73%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 31.63% STATE SHARE % = 68.37%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,184,579.03		