

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 1

2006-07

501 - 501

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	967.0	487.5	1,454.5 (70%)	635.0 (30%)	2,089.5

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	56.9 (17:1)	30.5 (16:1)	42.3 (15:1)	=	129.7 /	129.3 =	1.00 X	5634,728 =	3944,310	1690,418
B. GUIDANCE	2.8 (350:1)	1.4 (350:1)	2.5 (250:1)	=	6.7 /	6.8 =	.99 X	310,730 =	215,336	92,287
C. LIBRARIANS	1.2 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.6 /	2.0 =	1.30 X	99,011 =	90,100	38,614
D. HEALTH	1.2 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.6 /	3.0 =	.87 X	124,103 =	75,579	32,391
E. EDUCATION TECHS	9.7 (100:1)	4.9 (100:1)	2.5 (250:1)	=	17.1 /	35.4 =	.48 X	615,122 =	206,681	88,578
F. LIBRARY TECHS	1.9 (500:1)	1.0 (500:1)	1.3 (500:1)	=	4.2 /	1.0 =	4.20 X	20,298 =	59,676	25,576
G. CLERICAL	4.8 (200:1)	2.4 (200:1)	3.2 (200:1)	=	10.4 /	12.6 =	.83 X	330,197 =	191,845	82,219
H. SCHOOL ADMIN.	3.2 (305:1)	1.6 (305:1)	2.0 (315:1)	=	6.8 /	6.8 =	1.00 X	453,776 =	317,643	136,133

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	46,544	20,320
B. Supplies and Equipment	302	418	439,259	265,430
C. Professional Development	51	51	74,180	32,385
D. Instructional Leadership Support	20	20	29,090	12,700
E. Co- and Extra-Curricular Student	29	99	42,181	62,865
F. System Administration/Support	349	346	507,621	219,710
G. Operations & Maintenance	929	1,104	1351,231	701,040

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	821,812	352,205
B. Education & Library Technicians	36.00%	95,889	41,095
C. Clerical	29.00%	55,635	23,844
D. School Administrators	14.00%	44,470	19,059

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-616,552	-264,273
16 Adjustment for Title I Revenues	-219,671	-94,144

17 TOTALS	7772,858	3578,450
18 E.P.S. RATES	5,344	5,635

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,475.0	671.0	2,146.0		
	OCTOBER 2003	1,482.0	653.0	2,135.0		
	APRIL 2004	1,485.0	628.0	2,113.0		
	OCTOBER 2004	1,467.0	642.0	2,109.0		
	APRIL 2005	1,463.0	622.0	2,085.0		
	OCTOBER 2005	1,441.0	647.0	2,088.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,452.0 +	16.83	X	5,344.00	= 7,849,427.52
	9-12 PUPILS	634.5 +	9.33	X	5,635.00	= 3,627,982.05
	ADULT EDUC. COURSES AT .1	10.5		X	5,635.00	= 59,167.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,344.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.250		X	5,635.00	= 12,678.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4029	585.0	X .15	X	5,344.00	= 468,936.00
	9-12 DISADVANTAGED @ .4029	255.6	X .15	X	5,635.00	= 216,045.90
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,344.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .500	X	5,635.00	= 8,452.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,452.0		X	79.00	= 114,708.00
	9-12 STUDENT ASSESSMENT	634.5		X	79.00	= 50,125.50
	K-8 TECHNOLOGY RESOURCES	1,452.0		X	85.00	= 123,420.00
	9-12 TECHNOLOGY RESOURCES	634.5		X	258.00	= 163,701.00
	K-2 PUPILS	537.5	X .10	X	5,344.00	= 287,240.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					12,981,884.72
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					11,683,696.24
30	ADJUSTED TOTAL OPERATING ALLOCATION					11,683,696.24

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	65,556.16	X	102.40%	=	67,129.51
32	SPECIAL EDUCATION - EPS ALLOCATION					1,653,922.99
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	1,504,724.18	X	102.40%	=	1,540,837.56
35	TRANSPORTATION - EPS ALLOCATION					1,461,550.59
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					61,372.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,784,812.98
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					16,468,509.22

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				5,824.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				5,824.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				16,474,333.22

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION	MILL X EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION		
CASTLE HILL	58.0	2.78%	14,550,000	7.60	110,580.00	457,986.46	110,580.00	2.81%	7.60M
CHAPMAN	94.5	4.53%	17,500,000	7.60	133,000.00	746,287.29	133,000.00	3.38%	7.60M
MAPLETON	358.0	17.16%	68,950,000	7.60	524,020.00	2,826,995.58	524,020.00	13.30%	7.60M
PRESQUE ISLE	1,499.0	71.84%	398,050,000	7.60	3,025,180.00	11,835,160.99	3,025,180.00	76.77%	7.60M
WESTFIELD	77.0	3.69%	19,450,000	7.60	147,820.00	607,902.90	147,820.00	3.74%	7.60M
TOTAL	2,086.5		518,500,000		3,940,600.00	16,474,333.22	3,940,600.00	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	16,474,333.22	3,940,600.00	12,533,733.22
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,474,333.22	3,940,600.00	12,533,733.22
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			7,533.00
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			12,541,266.22
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 23.92%	STATE SHARE % = 76.08%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 23.87%	STATE SHARE % = 76.13%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	17,772,521.70		