

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 20

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	263.5	148.5	412.0 (69%)	182.0 (31%)	594.0

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	15.5 (17:1)	9.3 (16:1)	12.1 (15:1)	=	36.9 /	45.4 =	.81 X	1838,354 =	1027,456	461,611
B. GUIDANCE	0.8 (350:1)	0.4 (350:1)	0.7 (250:1)	=	1.9 /	3.0 =	.63 X	122,113 =	53,082	23,849
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.7 /	1.0 =	.70 X	52,256 =	25,240	11,339
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.7 /	1.0 =	.70 X	43,311 =	20,919	9,399
E. EDUCATION TECHS	2.6 (100:1)	1.5 (100:1)	0.7 (250:1)	=	4.8 /	6.0 =	.80 X	94,818 =	52,339	23,515
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.4 (500:1)	=	1.2 /	1.9 =	.63 X	27,472 =	11,942	5,365
G. CLERICAL	1.3 (200:1)	0.7 (200:1)	0.9 (200:1)	=	2.9 /	4.0 =	.73 X	102,344 =	51,551	23,160
H. SCHOOL ADMIN.	0.9 (305:1)	0.5 (305:1)	0.6 (315:1)	=	2.0 /	2.5 =	.80 X	165,276 =	91,232	40,989

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	13,184	5,824
B. Supplies and Equipment	302	418	124,424	76,076
C. Professional Development	51	51	21,012	9,282
D. Instructional Leadership Support	20	20	8,240	3,640
E. Co- and Extra-Curricular Student	29	99	11,948	18,018
F. System Administration/Support	349	346	143,788	62,972
G. Operations & Maintenance	929	1,104	382,748	200,928

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	214,072	96,178
B. Education & Library Technicians	36.00%	23,141	10,397
C. Clerical	29.00%	14,950	6,716
D. School Administrators	14.00%	12,772	5,738

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-161,188	-72,408
16 Adjustment for Title I Revenues	-134,629	-60,485

17 TOTALS	2008,222	962,102
18 E.P.S. RATES	4,874	5,286

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	438.0	209.0	647.0		
	OCTOBER 2003	437.0	234.0	671.0		
	APRIL 2004	439.0	221.0	660.0		
	OCTOBER 2004	438.0	194.0	632.0		
	APRIL 2005	429.0	184.0	613.0		
	OCTOBER 2005	395.0	184.0	579.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	412.0 +	17.33	X	4,874.00	= 2,092,554.42
	9-12 PUPILS	184.0 +	20.33	X	5,286.00	= 1,080,088.38
	ADULT EDUC. COURSES AT .1	0.2		X	5,286.00	= 1,057.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,874.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,286.00	= 1,321.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5108	210.4	X .15	X	4,874.00	= 153,823.44
	9-12 DISADVANTAGED @ .5108	94.0	X .15	X	5,286.00	= 74,532.60
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,874.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,286.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	412.0		X	79.00	= 32,548.00
	9-12 STUDENT ASSESSMENT	184.0		X	79.00	= 14,536.00
	K-8 TECHNOLOGY RESOURCES	412.0		X	85.00	= 35,020.00
	9-12 TECHNOLOGY RESOURCES	184.0		X	258.00	= 47,472.00
	K-2 PUPILS	143.5	X .10	X	4,874.00	= 69,941.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,602,895.44
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					3,242,605.89
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,242,605.89

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	45,179.96	X	102.40%	=	46,264.28
32	SPECIAL EDUCATION - EPS ALLOCATION					577,787.61
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					197,484.61
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					821,536.50
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,064,142.39

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/06 HS ADDN	160,750.00	49,989.24	210,739.24
		05/01/07 HS ADDN	0.00	46,196.86	46,196.86
		11/01/06 NEW ELEM SCHOOL	232,750.00	0.00	232,750.00
		05/01/07 NEW ELEM SCHOOL	0.00	34,330.62	34,330.62
42	TOTAL PRINCIPAL & INTEREST		393,500.00	130,516.72	524,016.72
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				524,016.72
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,588,159.11

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		
FORT FAIRFIELD	596.0 100.00%	138,500,000	7.60	1,052,600.00		4,588,159.11	1,052,600.00	100.00% 7.60M
TOTAL	596.0	138,500,000		1,052,600.00		4,588,159.11	1,052,600.00	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	4,588,159.11	1,052,600.00	3,535,559.11
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,588,159.11	1,052,600.00	3,535,559.11
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			15,952.00
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			3,551,511.11
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 22.94% STATE SHARE % = 77.06%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 22.59% STATE SHARE % = 77.41%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,948,448.66		