

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 22

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	945.5	534.5	1,480.0 ( 66%)	779.5 ( 34%)	2,259.5

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	55.6 (17:1)	33.4 (16:1)	52.0 (15:1)	=	141.0 /	156.3 =	.90 X	6635,161 =	3941,286	2030,359
B. GUIDANCE	2.7 (350:1)	1.5 (350:1)	3.1 (250:1)	=	7.3 /	8.0 =	.91 X	367,441 =	220,685	113,686
C. LIBRARIANS	1.2 (800:1)	0.7 (800:1)	1.0 (800:1)	=	2.9 /	3.0 =	.97 X	161,168 =	103,180	53,153
D. HEALTH	1.2 (800:1)	0.7 (800:1)	1.0 (800:1)	=	2.9 /	3.3 =	.88 X	130,433 =	75,755	39,026
E. EDUCATION TECHS	9.5 (100:1)	5.3 (100:1)	3.1 (250:1)	=	17.9 /	6.6 =	2.71 X	121,582 =	217,461	112,026
F. LIBRARY TECHS	1.9 (500:1)	1.1 (500:1)	1.6 (500:1)	=	4.6 /	3.8 =	1.21 X	70,280 =	56,126	28,913
G. CLERICAL	4.7 (200:1)	2.7 (200:1)	3.9 (200:1)	=	11.3 /	16.3 =	.69 X	404,963 =	184,420	95,004
H. SCHOOL ADMIN.	3.1 (305:1)	1.8 (305:1)	2.5 (315:1)	=	7.4 /	6.5 =	1.14 X	451,187 =	339,473	174,880

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	47,360	24,944
B. Supplies and Equipment	302	418	446,960	325,831
C. Professional Development	51	51	75,480	39,755
D. Instructional Leadership Support	20	20	29,600	15,590
E. Co- and Extra-Curricular Student	29	99	42,920	77,171
F. System Administration/Support	349	346	516,520	269,707
G. Operations & Maintenance	929	1,104	1374,920	860,568

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	824,772	424,883
B. Education & Library Technicians	36.00%	98,491	50,738
C. Clerical	29.00%	53,482	27,551
D. School Administrators	14.00%	47,526	24,483

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	124,200	63,992
16 Adjustment for Title I Revenues	-93,347	-48,088

17 TOTALS	8727,269	4804,172
18 E.P.S. RATES	5,897	6,163

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,510.0	746.0	2,256.0		
	OCTOBER 2003	1,508.0	790.0	2,298.0		
	APRIL 2004	1,502.0	789.0	2,291.0		
	OCTOBER 2004	1,458.0	812.0	2,270.0		
	APRIL 2005	1,476.0	783.0	2,259.0		
	OCTOBER 2005	1,477.0	776.0	2,253.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,476.5 +	12.00	X	5,897.00	= 8,777,684.50
	9-12 PUPILS	779.5 +	3.16	X	6,163.00	= 4,823,533.58
	ADULT EDUC. COURSES AT .1	0.0		X	6,163.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,897.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.750		X	6,163.00	= 10,785.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1976	291.8	X .15	X	5,897.00	= 258,111.69
	9-12 DISADVANTAGED @ .1976	154.0	X .15	X	6,163.00	= 142,365.30
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,897.00	= 2,948.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,163.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,476.5		X	79.00	= 116,643.50
	9-12 STUDENT ASSESSMENT	779.5		X	79.00	= 61,580.50
	K-8 TECHNOLOGY RESOURCES	1,476.5		X	85.00	= 125,502.50
	9-12 TECHNOLOGY RESOURCES	779.5		X	258.00	= 201,111.00
	K-2 PUPILS	446.5	X .10	X	5,897.00	= 263,301.05
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 71,757.74
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,855,325.11
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					13,369,792.59
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,369,792.59

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	82,057.53	X	102.40%	=	84,026.91
32	SPECIAL EDUCATION - EPS ALLOCATION					2,317,929.72
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	293,342.16	X	102.40%	=	300,382.37
35	TRANSPORTATION - EPS ALLOCATION					738,063.29
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,440,402.29
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					16,810,194.88

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	NEW MIDDLE SCHOOL	312,050.00	70,754.81	382,804.81
	05/01/07	NEW MIDDLE SCHOOL	0.00	64,282.30	64,282.30
	11/01/06	LEROY SMITH SCHOOL ADDN	144,150.00	48,115.11	192,265.11
	05/01/07	LEROY SMITH SCHOOL ADDN	0.00	44,568.28	44,568.28
	11/01/06	NEW MIDDLE SCH-WINTERPORT	215,000.00	50,578.75	265,578.75
	05/01/07	NEW MIDDLE SCH-WINTERPORT	0.00	43,430.00	43,430.00
42	TOTAL PRINCIPAL & INTEREST		671,200.00	321,729.25	992,929.25
43	APPROVED LEASES FOR 2005-06				74,184.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,067,113.25
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				17,877,308.13

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		
HAMPDEN	1,344.0	410,750,000	7.60	3,121,700.00		10,649,512.45	3,121,700.00	63.13% 7.60M
NEWBURGH	239.0	68,650,000	7.60	521,740.00		1,893,206.93	521,740.00	10.55% 7.60M
WINTERPORT	673.0	171,200,000	7.60	1,301,120.00		5,334,588.75	1,301,120.00	26.32% 7.60M

TOTAL	2,256.0	650,600,000	4,944,560.00	17,877,308.13	4,944,560.00	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	17,877,308.13	4,944,560.00	12,932,748.13
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,877,308.13	4,944,560.00	12,932,748.13
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			73,500.00
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			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			12,859,248.13
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 27.66%		STATE SHARE % = 72.34%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 28.07%		STATE SHARE % = 71.93%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	19,362,840.65		