

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 23

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	430.0	229.5	659.5 (100%)	0.0 (0%)	659.5

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	25.3 (17:1)	14.3 (16:1)	0.0 (15:1)	=	39.6 /	44.6 =	.89 X	1704,579 =	1517,075	0
B. GUIDANCE	1.2 (350:1)	0.7 (350:1)	0.0 (250:1)	=	1.9 /	2.0 =	.95 X	67,657 =	64,274	0
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.8 /	0.0 =	.80 X	0 =	22,002	0
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.8 /	0.9 =	.89 X	42,353 =	37,694	0
E. EDUCATION TECHS	4.3 (100:1)	2.3 (100:1)	0.0 (250:1)	=	6.6 /	8.0 =	.83 X	127,073 =	105,471	0
F. LIBRARY TECHS	0.9 (500:1)	0.5 (500:1)	0.0 (500:1)	=	1.4 /	1.2 =	1.17 X	17,350 =	20,300	0
G. CLERICAL	2.2 (200:1)	1.1 (200:1)	0.0 (200:1)	=	3.3 /	3.0 =	1.10 X	73,227 =	80,550	0
H. SCHOOL ADMIN.	1.4 (305:1)	0.8 (305:1)	0.0 (315:1)	=	2.2 /	3.0 =	.73 X	194,241 =	141,796	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	21,104	0
B. Supplies and Equipment	302	418	199,169	0
C. Professional Development	51	51	33,635	0
D. Instructional Leadership Support	20	20	13,190	0
E. Co- and Extra-Curricular Student	29	99	19,126	0
F. System Administration/Support	349	346	230,166	0
G. Operations & Maintenance	929	1,104	612,676	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	311,799	0
B. Education & Library Technicians	36.00%	45,278	0
C. Clerical	29.00%	23,360	0
D. School Administrators	14.00%	19,851	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.89)	-265,160	0
16 Adjustment for Title I Revenues	-154,286	0

17 TOTALS	3099,068	0
18 E.P.S. RATES	4,699	6,056

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	701.0	238.0	939.0		
	OCTOBER 2003	699.0	264.0	963.0		
	APRIL 2004	691.0	259.0	950.0		
	OCTOBER 2004	675.0	294.0	969.0		
	APRIL 2005	675.0	281.0	956.0		
	OCTOBER 2005	647.0	310.0	957.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	661.0 +	20.33	X	4,699.00	= 3,201,569.67
	9-12 PUPILS	295.5 +	0.00	X	6,056.00	= 1,789,548.00
	ADULT EDUC. COURSES AT .1	0.3		X	6,056.00	= 1,816.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,699.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,056.00	= 1,514.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4440	293.5	X .15	X	4,699.00	= 206,873.48
	9-12 DISADVANTAGED @ .4440	131.2	X .15	X	6,056.00	= 119,182.08
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,699.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,056.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	661.0		X	79.00	= 52,219.00
	9-12 STUDENT ASSESSMENT	295.5		X	79.00	= 23,344.50
	K-8 TECHNOLOGY RESOURCES	661.0		X	85.00	= 56,185.00
	9-12 TECHNOLOGY RESOURCES	295.5		X	258.00	= 76,239.00
	K-2 PUPILS	237.5	X .10	X	4,699.00	= 111,601.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,640,092.78
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					5,076,083.50
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,076,083.50

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					744,873.04
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	77,037.24	X	102.40%	=	78,886.13
35	TRANSPORTATION - EPS ALLOCATION					298,882.96
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,122,642.13
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,198,725.63

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06	NEW ELEM SCHOOL	240,925.00	44,079.94		285,004.94
	05/01/07	NEW ELEM SCHOOL	0.00	69,157.51		69,157.51
42	TOTAL PRINCIPAL & INTEREST		240,925.00	113,237.45		354,162.45
43	APPROVED LEASES FOR 2005-06					0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06					34,560.00
44	INSURED VALUE FACTOR FOR 2004-05					0.00
47	TOTAL DEBT SERVICE ALLOCATION					388,722.45
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					6,587,448.08

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2005 STATE	MILL	LOCAL	TOTAL		LOCAL		
	YEAR PUPILS		VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION		CONTRIBUTION	
CARMEL	471.0	49.24%	101,050,000	7.60	767,980.00		3,243,659.43	767,980.00	53.81%	7.60M
LEVANT	485.5	50.76%	86,750,000	7.60	659,300.00		3,343,788.65	659,300.00	46.19%	7.60M
TOTAL	956.5		187,800,000		1,427,280.00		6,587,448.08	1,427,280.00	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	6,587,448.08	1,427,280.00	5,160,168.08
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,587,448.08	1,427,280.00	5,160,168.08
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			12,500.00
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			5,172,668.08
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 21.67%		STATE SHARE % = 78.33%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 21.48%		STATE SHARE % = 78.52%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,151,457.36		