

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 35

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	1,193.0	599.0	1,792.0 ( 68%)	838.0 ( 32%)	2,630.0

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	70.2 (17:1)	37.4 (16:1)	55.9 (15:1)	= 163.5 /	163.0 =	1.00 X	6898,608 =	4691,053	2207,555
B. GUIDANCE	3.4 (350:1)	1.7 (350:1)	3.4 (250:1)	= 8.5 /	8.9 =	.96 X	367,496 =	239,901	112,895
C. LIBRARIANS	1.5 (800:1)	0.7 (800:1)	1.0 (800:1)	= 3.2 /	1.0 =	3.20 X	50,881 =	110,717	52,102
D. HEALTH	1.5 (800:1)	0.7 (800:1)	1.0 (800:1)	= 3.2 /	4.9 =	.65 X	205,185 =	90,692	42,678
E. EDUCATION TECHS	11.9 (100:1)	6.0 (100:1)	3.4 (250:1)	= 21.3 /	12.0 =	1.78 X	198,188 =	239,887	112,888
F. LIBRARY TECHS	2.4 (500:1)	1.2 (500:1)	1.7 (500:1)	= 5.3 /	4.4 =	1.20 X	81,471 =	66,480	31,285
G. CLERICAL	6.0 (200:1)	3.0 (200:1)	4.2 (200:1)	= 13.2 /	14.9 =	.89 X	378,564 =	229,107	107,815
H. SCHOOL ADMIN.	3.9 (305:1)	2.0 (305:1)	2.7 (315:1)	= 8.6 /	8.8 =	.98 X	625,799 =	417,032	196,251

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	57,344	26,816
B. Supplies and Equipment	302	418	541,184	350,284
C. Professional Development	51	51	91,392	42,738
D. Instructional Leadership Support	20	20	35,840	16,760
E. Co- and Extra-Curricular Student	29	99	51,968	82,962
F. System Administration/Support	349	346	625,408	289,948
G. Operations & Maintenance	929	1,104	1664,768	925,152

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	975,149	458,894
B. Education & Library Technicians	36.00%	110,292	51,902
C. Clerical	29.00%	66,441	31,266
D. School Administrators	14.00%	58,384	27,475

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	441,148	207,589
16 Adjustment for Title I Revenues	-81,654	-38,425

17 TOTALS	10722,533	5336,829
18 E.P.S. RATES	5,984	6,369

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,919.0	830.0	2,749.0		
	OCTOBER 2003	1,886.0	856.0	2,742.0		
	APRIL 2004	1,890.0	840.0	2,730.0		
	OCTOBER 2004	1,828.0	859.0	2,687.0		
	APRIL 2005	1,822.0	849.0	2,671.0		
	OCTOBER 2005	1,774.0	840.0	2,614.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,798.0 +	55.16	X	5,984.00	= 11,089,309.44
	9-12 PUPILS	844.5 +	1.16	X	6,369.00	= 5,386,008.54
	ADULT EDUC. COURSES AT .1	4.9		X	6,369.00	= 31,208.10
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,984.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,369.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1277	229.6	X .15	X	5,984.00	= 206,088.96
	9-12 DISADVANTAGED @ .1277	107.8	X .15	X	6,369.00	= 102,986.73
	K-8 LIMITED ENGLISH PROF.	3.0	X .500	X	5,984.00	= 8,976.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,369.00	= 6,369.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,798.0		X	79.00	= 142,042.00
	9-12 STUDENT ASSESSMENT	844.5		X	79.00	= 66,715.50
	K-8 TECHNOLOGY RESOURCES	1,798.0		X	85.00	= 152,830.00
	9-12 TECHNOLOGY RESOURCES	844.5		X	258.00	= 217,881.00
	K-2 PUPILS	651.5	X .10	X	5,984.00	= 389,857.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					17,800,272.87
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					16,020,245.58
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,020,245.58

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	26,261.18	X	102.40%	=	26,891.45
32	SPECIAL EDUCATION - EPS ALLOCATION					2,659,099.40
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	97,144.90	X	102.40%	=	99,476.38
35	TRANSPORTATION - EPS ALLOCATION					936,551.38
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					98,319.96
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,820,338.57
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,840,584.15

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	MARSHWOOD HS	1,139,698.50	354,417.73	1,494,116.23
	05/01/07	MARSHWOOD HS	0.00	327,530.22	327,530.22
	11/01/06	ADDN TO MARSHWOOD JHS-SO	155,000.00	12,600.62	167,600.62
	05/01/07	ADDN TO MARSHWOOD JHS-SO	0.00	6,665.00	6,665.00
42	TOTAL PRINCIPAL & INTEREST		1,294,698.50	701,213.57	1,995,912.07
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				18,104.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,014,016.07
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				21,854,600.22

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
ELIOT	1,082.5	40.96%	719,700,000	7.60	5,469,720.00	8,951,644.25	5,469,720.00	57.57%	7.60M
SO. BERWICK	1,560.0	59.04%	530,500,000	7.60	4,031,800.00	12,902,955.97	4,031,800.00	42.43%	7.60M
TOTAL	2,642.5		1,250,200,000		9,501,520.00	21,854,600.22	9,501,520.00	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	21,854,600.22	9,501,520.00	12,353,080.22
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,854,600.22	9,501,520.00	12,353,080.22
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			862.66-
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 M RSA 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			12,352,217.56
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 43.48% STATE SHARE % = 56.52%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 43.48% STATE SHARE % = 56.52%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	23,634,627.51		