

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 51

2006-07

551 - 551

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	1,030.0	594.5	1,624.5 ( 70%)	694.0 ( 30%)	2,318.5

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	60.6 (17:1)	37.2 (16:1)	46.3 (15:1)	=	144.1	/	160.2	=	.90 X	6970,083	=	4391,153	1881,922
B. GUIDANCE	2.9 (350:1)	1.7 (350:1)	2.8 (250:1)	=	7.4	/	10.0	=	.74 X	409,247	=	211,990	90,853
C. LIBRARIANS	1.3 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.9	/	2.0	=	1.45 X	96,260	=	97,704	41,873
D. HEALTH	1.3 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.9	/	2.8	=	1.04 X	127,018	=	92,469	39,630
E. EDUCATION TECHS	10.3 (100:1)	5.9 (100:1)	2.8 (250:1)	=	19.0	/	42.2	=	.45 X	760,244	=	239,477	102,633
F. LIBRARY TECHS	2.1 (500:1)	1.2 (500:1)	1.4 (500:1)	=	4.7	/	5.8	=	.81 X	110,973	=	62,922	26,966
G. CLERICAL	5.2 (200:1)	3.0 (200:1)	3.5 (200:1)	=	11.7	/	10.6	=	1.10 X	260,225	=	200,374	85,874
H. SCHOOL ADMIN.	3.4 (305:1)	1.9 (305:1)	2.2 (315:1)	=	7.5	/	7.1	=	1.06 X	496,168	=	368,157	157,781

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32		51,984	22,208
B. Supplies and Equipment	302	418		490,599	290,092
C. Professional Development	51	51		82,850	35,394
D. Instructional Leadership Support	20	20		32,490	13,880
E. Co- and Extra-Curricular Student	29	99		47,111	68,706
F. System Administration/Support	349	346		566,951	240,124
G. Operations & Maintenance	929	1,104		1509,161	766,176

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	910,730	390,313
B. Education & Library Technicians	36.00%	108,864	46,656
C. Clerical	29.00%	58,108	24,903
D. School Administrators	14.00%	51,542	22,089

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	547,637	234,696
16 Adjustment for Title I Revenues	-23,263	-9,970

17 TOTALS	10099,010	4572,798
18 E.P.S. RATES	6,217	6,589

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 51

2006-07

551 - 551

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,707.0	622.0	2,329.0		
	OCTOBER 2003	1,678.0	658.0	2,336.0		
	APRIL 2004	1,684.0	648.0	2,332.0		
	OCTOBER 2004	1,645.0	694.0	2,339.0		
	APRIL 2005	1,656.0	678.0	2,334.0		
	OCTOBER 2005	1,593.0	710.0	2,303.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,624.5 +	36.00	X	6,217.00	= 10,323,328.50
	9-12 PUPILS	694.0 +	0.00	X	6,589.00	= 4,572,766.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,589.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,217.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,589.00	= 3,294.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0395	64.2	X .15	X	6,217.00	= 59,869.71
	9-12 DISADVANTAGED @ .0395	27.4	X .15	X	6,589.00	= 27,080.79
	K-8 LIMITED ENGLISH PROF.	4.0	X .500	X	6,217.00	= 12,434.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	6,589.00	= 3,294.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,624.5		X	79.00	= 128,335.50
	9-12 STUDENT ASSESSMENT	694.0		X	79.00	= 54,826.00
	K-8 TECHNOLOGY RESOURCES	1,624.5		X	85.00	= 138,082.50
	9-12 TECHNOLOGY RESOURCES	694.0		X	258.00	= 179,052.00
	K-2 PUPILS	490.5	X .10	X	6,217.00	= 304,943.85
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 23,078.83
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					15,830,386.68
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					14,247,348.01
30	ADJUSTED TOTAL OPERATING ALLOCATION					14,247,348.01

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 51

2006-07

551 - 551

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	212,297.23	X	102.40%	=	217,392.36
32	SPECIAL EDUCATION - EPS ALLOCATION					1,926,683.62
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	96,369.37	X	102.40%	=	98,682.23
35	TRANSPORTATION - EPS ALLOCATION					906,458.85
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					6,912.50
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,156,129.57
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,403,477.58

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06 MABLE I WILSON SCHOOL	360,964.82	41,467.98		402,432.80
	05/01/07 MABLE I WILSON SCHOOL	0.00	37,858.33		37,858.33
	10/15/06 NEW MIDDLE SCH CUMBERLAND	755,000.00	270,181.25		1,025,181.25
	04/15/07 NEW MIDDLE SCH CUMBERLAND	0.00	258,856.25		258,856.25
42	TOTAL PRINCIPAL & INTEREST	1,115,964.82	608,363.81		1,724,328.63
43	APPROVED LEASES FOR 2005-06				20,241.33
43A	APPROVED LEASE PURCHASES FOR 2005-06				152,000.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,896,569.96
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,300,047.54

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 OR ALLOCATION				
CUMBERLAND	1,604.5	69.20%	1,053,350,000	7.60	8,005,460.00	13,355,632.90	8,005,460.00	76.42%	7.60M
NO. YARMOUTH	714.0	30.80%	325,050,000	7.60	2,470,380.00	5,944,414.64	2,470,380.00	23.58%	7.60M
TOTAL	2,318.5		1,378,400,000		10,475,840.00	19,300,047.54	10,475,840.00	100.00%	7.60M

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## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 51

2006-07

551 - 551

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,300,047.54	10,475,840.00	8,824,207.54
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,300,047.54	10,475,840.00	8,824,207.54
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			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			8,824,207.54
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 54.28% STATE SHARE % = 45.72%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 54.28% STATE SHARE % = 45.72%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	20,883,086.21		