

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 67

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	548.0	320.0	868.0 ( 67%)	429.5 ( 33%)	1,297.5

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	32.2 (17:1)	20.0 (16:1)	28.6 (15:1)	=	80.8 /	81.4 =	.99 X	3367,128 =	2233,416	1100,041
B. GUIDANCE	1.6 (350:1)	0.9 (350:1)	1.7 (250:1)	=	4.2 /	4.0 =	1.05 X	185,646 =	130,602	64,326
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	1.0 =	1.60 X	53,081 =	56,903	28,027
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	1.0 =	1.60 X	47,059 =	50,447	24,847
E. EDUCATION TECHS	5.5 (100:1)	3.2 (100:1)	1.7 (250:1)	=	10.4 /	16.0 =	.65 X	257,453 =	112,120	55,224
F. LIBRARY TECHS	1.1 (500:1)	0.6 (500:1)	0.9 (500:1)	=	2.6 /	3.4 =	.76 X	68,598 =	34,930	17,204
G. CLERICAL	2.7 (200:1)	1.6 (200:1)	2.1 (200:1)	=	6.4 /	7.6 =	.84 X	183,783 =	103,433	50,945
H. SCHOOL ADMIN.	1.8 (305:1)	1.0 (305:1)	1.4 (315:1)	=	4.2 /	4.8 =	.88 X	318,967 =	188,063	92,628

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32		27,776	13,744
B. Supplies and Equipment	302	418		262,136	179,531
C. Professional Development	51	51		44,268	21,905
D. Instructional Leadership Support	20	20		17,360	8,590
E. Co- and Extra-Curricular Student	29	99		25,172	42,521
F. System Administration/Support	349	346		302,932	148,607
G. Operations & Maintenance	929	1,104		806,372	474,168

14 Salary Benefits	Percentage		Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%		469,560	231,276
B. Education & Library Technicians	36.00%		52,938	26,074
C. Clerical	29.00%		29,996	14,774
D. School Administrators	14.00%		26,329	12,968

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86)			-492,311	-242,490
16 Adjustment for Title I Revenues			-269,661	-132,818

17 TOTALS			4212,779	2232,090
18 E.P.S. RATES			4,853	5,197

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	884.0	404.0	1,288.0		
	OCTOBER 2003	848.0	397.0	1,245.0		
	APRIL 2004	873.0	389.0	1,262.0		
	OCTOBER 2004	841.0	412.0	1,253.0		
	APRIL 2005	848.0	399.0	1,247.0		
	OCTOBER 2005	826.0	429.0	1,255.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	837.0 +	16.33	X	4,853.00	= 4,141,210.49
	9-12 PUPILS	414.0 +	0.00	X	5,197.00	= 2,151,558.00
	ADULT EDUC. COURSES AT .1	1.5		X	5,197.00	= 7,795.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,853.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.750		X	5,197.00	= 3,897.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5391	451.2	X .15	X	4,853.00	= 328,451.04
	9-12 DISADVANTAGED @ .5391	223.2	X .15	X	5,197.00	= 173,995.56
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,853.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,197.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	837.0		X	79.00	= 66,123.00
	9-12 STUDENT ASSESSMENT	414.0		X	79.00	= 32,706.00
	K-8 TECHNOLOGY RESOURCES	837.0		X	85.00	= 71,145.00
	9-12 TECHNOLOGY RESOURCES	414.0		X	258.00	= 106,812.00
	K-2 PUPILS	288.0	X .10	X	4,853.00	= 139,766.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,223,460.74
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					6,501,114.66
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,501,114.66

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	6,810.25	X	102.40%	=	6,973.70
32	SPECIAL EDUCATION - EPS ALLOCATION					780,749.40
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	395,870.46	X	102.40%	=	405,371.35
35	TRANSPORTATION - EPS ALLOCATION					547,007.50
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					54,435.60
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,794,537.55
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,295,652.21

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	JHS ADD'N	108,003.00	3,510.10	111,513.10
42	TOTAL PRINCIPAL & INTEREST		108,003.00	3,510.10	111,513.10
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				111,513.10
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,407,165.31

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2005 STATE		MILL		LOCAL		TOTAL	
	YEAR	PUPILS	VALUATION	X	EXPECTATION	=	CONTRIBUTION	OR	ALLOCATION	
CHESTER	103.5	8.27%	52,150,000		7.60		396,340.00		695,272.57	396,340.00 17.26% 7.60M
LINCOLN	1,011.0	80.82%	225,000,000		7.60		1,710,000.00		6,794,671.00	1,710,000.00 74.48% 7.60M
MATTAWAMKEAG	136.5	10.91%	24,950,000		7.60		189,620.00		917,221.74	189,620.00 8.26% 7.60M
TOTAL	1,251.0		302,100,000				2,295,960.00		8,407,165.31	2,295,960.00 100.00% 7.60M

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D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,407,165.31	2,295,960.00	6,111,205.31
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,407,165.31	2,295,960.00	6,111,205.31
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			16,811.00
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			6,128,016.31
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 27.31% STATE SHARE % = 72.69%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 27.11% STATE SHARE % = 72.89%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,129,511.39		