

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 75

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	1,342.0	721.5	2,063.5 (66%)	1,051.0 (34%)	3,114.5

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	78.9 (17:1)	45.1 (16:1)	70.1 (15:1)	= 194.1 /	224.3 =	.87 X	9697,548 =	5568,332	2868,535
B. GUIDANCE	3.8 (350:1)	2.1 (350:1)	4.2 (250:1)	= 10.1 /	23.1 =	.44 X	1047,756 =	304,269	156,744
C. LIBRARIANS	1.7 (800:1)	0.9 (800:1)	1.3 (800:1)	= 3.9 /	6.0 =	.65 X	284,327 =	121,977	62,836
D. HEALTH	1.7 (800:1)	0.9 (800:1)	1.3 (800:1)	= 3.9 /	4.5 =	.87 X	187,821 =	107,847	55,557
E. EDUCATION TECHS	13.4 (100:1)	7.2 (100:1)	4.2 (250:1)	= 24.8 /	34.5 =	.72 X	623,452 =	296,264	152,621
F. LIBRARY TECHS	2.7 (500:1)	1.4 (500:1)	2.1 (500:1)	= 6.2 /	6.5 =	.95 X	127,560 =	79,980	41,202
G. CLERICAL	6.7 (200:1)	3.6 (200:1)	5.3 (200:1)	= 15.6 /	19.4 =	.80 X	484,210 =	255,663	131,705
H. SCHOOL ADMIN.	4.4 (305:1)	2.4 (305:1)	3.3 (315:1)	= 10.1 /	12.0 =	.84 X	834,557 =	462,678	238,350

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	66,032	33,632
B. Supplies and Equipment	302	418	623,177	439,318
C. Professional Development	51	51	105,239	53,601
D. Instructional Leadership Support	20	20	41,270	21,020
E. Co- and Extra-Curricular Student	29	99	59,842	104,049
F. System Administration/Support	349	346	720,162	363,646
G. Operations & Maintenance	929	1,104	1916,992	1160,304

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1159,461	597,298
B. Education & Library Technicians	36.00%	135,448	69,776
C. Clerical	29.00%	74,142	38,194
D. School Administrators	14.00%	64,775	33,369

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	173,937	89,596
16 Adjustment for Title I Revenues	-323,970	-166,893

17 TOTALS	12013,516	6544,459
18 E.P.S. RATES	5,822	6,227

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	2,274.0	1,099.0	3,373.0		
	OCTOBER 2003	2,223.0	1,102.0	3,325.0		
	APRIL 2004	2,229.0	1,095.0	3,324.0		
	OCTOBER 2004	2,120.0	1,089.0	3,209.0		
	APRIL 2005	2,099.0	1,065.0	3,164.0		
	OCTOBER 2005	2,032.0	1,035.0	3,067.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	2,065.5 +	97.33	X	5,822.00	= 12,591,996.26
	9-12 PUPILS	1,050.0 +	30.83	X	6,227.00	= 6,730,328.41
	ADULT EDUC. COURSES AT .1	7.9		X	6,227.00	= 49,193.30
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,822.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	6,227.00	= 6,227.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2782	574.6	X .15	X	5,822.00	= 501,798.18
	9-12 DISADVANTAGED @ .2782	292.1	X .15	X	6,227.00	= 272,836.01
	K-8 LIMITED ENGLISH PROF.	17.0	X .300	X	5,822.00	= 29,692.20
	9-12 LIMITED ENGLISH PROF.	9.0	X .300	X	6,227.00	= 16,812.90
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,065.5		X	79.00	= 163,174.50
	9-12 STUDENT ASSESSMENT	1,050.0		X	79.00	= 82,950.00
	K-8 TECHNOLOGY RESOURCES	2,065.5		X	85.00	= 175,567.50
	9-12 TECHNOLOGY RESOURCES	1,050.0		X	258.00	= 270,900.00
	K-2 PUPILS	640.0	X .10	X	5,822.00	= 372,608.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 63,916.15
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					21,328,000.41
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					19,195,200.36
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,195,200.36

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	110,183.96	X	102.40%	=	112,828.38
32	SPECIAL EDUCATION - EPS ALLOCATION					4,715,912.53
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	607,874.35	X	102.40%	=	622,463.33
35	TRANSPORTATION - EPS ALLOCATION					1,443,942.63
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					116,606.24
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,011,753.11
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					26,206,953.47

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06	NEW BOWDOIN ELEM SCH	263,402.27	96,076.10		359,478.37
	05/01/07	NEW BOWDOIN ELEM SCH	0.00	91,631.19		91,631.19
	11/01/06	NEW ELEM	281,997.00	0.00		281,997.00
	05/01/07	NEW ELEM	0.00	41,594.56		41,594.56
	11/01/06	NEW MT ARARAT MIDDLE SCH	790,000.00	336,888.64		1,126,888.64
	05/01/07	NEW MT ARARAT MIDDLE SCH	0.00	317,350.86		317,350.86
42	TOTAL PRINCIPAL & INTEREST		1,335,399.27	883,541.35		2,218,940.62
43	APPROVED LEASES FOR 2005-06					34,560.00
43A	APPROVED LEASE PURCHASES FOR 2005-06					0.00
44	INSURED VALUE FACTOR FOR 2004-05					0.00
47	TOTAL DEBT SERVICE ALLOCATION					2,253,500.62
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					28,460,454.09

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
BOWDOIN	551.0	17.69%	146,700,000	7.60	1,114,920.00		5,034,654.33	1,114,920.00	9.07%	7.60M
BOWDOINHAM	475.0	15.25%	159,100,000	7.60	1,209,160.00		4,340,219.25	1,209,160.00	9.84%	7.60M
HARPSWELL	562.0	18.04%	1,184,800,000	7.60	9,004,480.00		5,134,265.92	5,134,265.92	41.77%	4.33M
TOPSHAM	1,527.5	49.02%	636,050,000	7.60	4,833,980.00		13,951,314.59	4,833,980.00	39.32%	7.60M

TOTAL	3,115.5	2,126,650,000	16,162,540.00	28,460,454.09	12,292,325.92	100.00%	5.78M
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	28,460,454.09	12,292,325.92	16,168,128.17
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	28,460,454.09	12,292,325.92	16,168,128.17
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			297,762.72
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			16,465,890.89
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 43.19% STATE SHARE % = 56.81%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 42.14% STATE SHARE % = 57.86%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	30,593,254.14		