

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 15

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	831.5	479.5	1,311.0 (64%)	734.5 (36%)	2,045.5

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	48.9 (17:1)	30.0 (16:1)	49.0 (15:1)	=	127.9 /	129.8 =	.99 X	5656,456 =	3583,930	2015,961
B. GUIDANCE	2.4 (350:1)	1.4 (350:1)	2.9 (250:1)	=	6.7 /	11.0 =	.61 X	445,001 =	173,729	97,722
C. LIBRARIANS	1.0 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.5 /	1.0 =	2.50 X	36,304 =	58,086	32,674
D. HEALTH	1.0 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.5 /	2.0 =	1.25 X	86,205 =	68,964	38,792
E. EDUCATION TECHS	8.3 (100:1)	4.8 (100:1)	2.9 (250:1)	=	16.0 /	22.9 =	.70 X	387,297 =	173,509	97,599
F. LIBRARY TECHS	1.7 (500:1)	1.0 (500:1)	1.5 (500:1)	=	4.2 /	4.0 =	1.05 X	78,552 =	52,787	29,693
G. CLERICAL	4.2 (200:1)	2.4 (200:1)	3.7 (200:1)	=	10.3 /	11.7 =	.88 X	301,752 =	169,947	95,595
H. SCHOOL ADMIN.	2.7 (305:1)	1.6 (305:1)	2.3 (315:1)	=	6.6 /	8.0 =	.83 X	570,456 =	303,026	170,452

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	41,952	23,504
B. Supplies and Equipment	302	418	395,922	307,021
C. Professional Development	51	51	66,861	37,460
D. Instructional Leadership Support	20	20	26,220	14,690
E. Co- and Extra-Curricular Student	29	99	38,019	72,716
F. System Administration/Support	349	346	457,539	254,137
G. Operations & Maintenance	929	1,104	1217,919	810,888

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	738,095	415,178
B. Education & Library Technicians	36.00%	81,467	45,825
C. Clerical	29.00%	49,285	27,723
D. School Administrators	14.00%	42,424	23,863

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	442,976	249,166
16 Adjustment for Title I Revenues	-132,512	-74,538

17 TOTALS	8050,144	4786,121
18 E.P.S. RATES	6,140	6,516

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,397.0	647.0	2,044.0		
	OCTOBER 2003	1,384.0	641.0	2,025.0		
	APRIL 2004	1,385.0	626.0	2,011.0		
	OCTOBER 2004	1,339.0	689.0	2,028.0		
	APRIL 2005	1,354.0	669.0	2,023.0		
	OCTOBER 2005	1,275.0	707.0	1,982.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,314.5 +	41.16	X	6,140.00	= 8,323,752.40
	9-12 PUPILS	688.0 +	0.00	X	6,516.00	= 4,483,008.00
	ADULT EDUC. COURSES AT .1	7.2		X	6,516.00	= 46,915.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,140.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.750		X	6,516.00	= 17,919.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2333	306.7	X .15	X	6,140.00	= 282,470.70
	9-12 DISADVANTAGED @ .2333	160.5	X .15	X	6,516.00	= 156,872.70
	K-8 LIMITED ENGLISH PROF.	4.0	X .500	X	6,140.00	= 12,280.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,516.00	= 6,516.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,314.5		X	79.00	= 103,845.50
	9-12 STUDENT ASSESSMENT	688.0		X	79.00	= 54,352.00
	K-8 TECHNOLOGY RESOURCES	1,314.5		X	85.00	= 111,732.50
	9-12 TECHNOLOGY RESOURCES	688.0		X	258.00	= 177,504.00
	K-2 PUPILS	410.0	X .10	X	6,140.00	= 251,740.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,028,908.00
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					12,626,017.20
30	ADJUSTED TOTAL OPERATING ALLOCATION					12,626,017.20

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	52,057.75	X	102.40%	=	53,307.14
32	SPECIAL EDUCATION - EPS ALLOCATION					2,132,609.55
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	244,725.34	X	102.40%	=	250,598.75
35	TRANSPORTATION - EPS ALLOCATION					940,698.50
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					73,451.95
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,450,665.88
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					16,076,683.08

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	NEW MIDDLE SCHOOL	143,318.86	0.00	143,318.86
	05/01/07	NEW MIDDLE SCHOOL	0.00	13,230.00	13,230.00
	11/01/06	NEW MIDDLE SCHOOL	118,000.00	0.00	118,000.00
	05/01/07	NEW MIDDLE SCHOOL	0.00	12,891.50	12,891.50
	11/01/06	ADDL FUNDS FOR NEW MIDDLE	11,250.00	0.00	11,250.00
	05/01/07	ADDL FUNDS FOR NEW MIDDLE	0.00	1,659.38	1,659.38
	11/01/06	ADDL FUNDS-COMplete MIDDLE	6,250.00	1,470.31	7,720.31
	05/01/07	ADDL FUNDS-COMplete MIDDLE	0.00	1,262.50	1,262.50
	11/01/06	BURCHARD DUNN SCH, NEW GL	56,750.00	51,824.55	108,574.55
	05/01/07	BURCHARD DUNN SCH, NEW GL	0.00	47,959.27	47,959.27
42	TOTAL PRINCIPAL & INTEREST		335,568.86	130,297.51	465,866.37
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				465,866.37
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				16,542,549.45

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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	LOCAL CONTRIBUTION	%	MILL	
GRAY	1,030.0	51.44%	630,500,000	7.60		4,791,800.00	8,509,487.44	4,791,800.00	66.25%	7.60M
NEW GLOUCESTER	972.5	48.56%	321,150,000	7.60		2,440,740.00	8,033,062.01	2,440,740.00	33.75%	7.60M
TOTAL	2,002.5		951,650,000			7,232,540.00	16,542,549.45	7,232,540.00	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	16,542,549.45	7,232,540.00	9,310,009.45
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,542,549.45	7,232,540.00	9,310,009.45
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			9,310,009.45
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 43.72% STATE SHARE % = 56.28%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 43.72% STATE SHARE % = 56.28%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	17,945,440.25		