

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 67

2005-06

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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 2004	549.0	338.5	887.5 ( 68%)	412.0 ( 32%)	1,299.5

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	32.3 (17:1)	21.2 (16:1)	27.5 (15:1)	=	81.0 /	85.4 =	.95 X	3428,061 =	2214,527	1042,131
B. GUIDANCE	1.6 (350:1)	1.0 (350:1)	1.6 (250:1)	=	4.2 /	3.9 =	1.08 X	195,174 =	143,336	67,452
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	1.0 =	1.60 X	50,743 =	55,209	25,980
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	1.0 =	1.60 X	45,062 =	49,027	23,072
E. EDUCATION TECHS	5.5 (100:1)	3.4 (100:1)	1.6 (250:1)	=	10.5 /	22.0 =	.48 X	319,259 =	104,206	49,038
F. LIBRARY TECHS	1.1 (500:1)	0.7 (500:1)	0.8 (500:1)	=	2.6 /	3.4 =	.76 X	60,420 =	31,225	14,694
G. CLERICAL	2.7 (200:1)	1.7 (200:1)	2.1 (200:1)	=	6.5 /	8.8 =	.74 X	201,598 =	101,444	47,739
H. SCHOOL ADMIN.	1.8 (305:1)	1.1 (305:1)	1.3 (315:1)	=	4.2 /	4.9 =	.86 X	300,359 =	175,650	82,659

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	27,513	12,772
B. Supplies and Equipment	295	408	261,813	168,096
C. Professional Development	50	50	44,375	20,600
D. Instructional Leadership Support	20	20	17,750	8,240
E. Co- and Extra-Curricular Student	28	97	24,850	39,964
F. System Administration/Support	341	338	302,638	139,256
G. Operations & Maintenance	907	1,078	804,963	444,136

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	467,799	220,141
B. Education & Library Technicians	36.00%	48,755	22,944
C. Clerical	29.00%	29,419	13,844
D. School Administrators	14.00%	24,591	11,572

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86)	-486,178	-228,765
16 Adjustment for Title I Revenues	-307,492	-144,702

17 TOTALS	4135,419	2080,862
18 E.P.S. RATES	4,660	5,051

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	895.0	359.0	1,254.0		
	OCTOBER 2002	892.0	408.0	1,300.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	857.0 +	15.16	X	4,660.00	= 4,064,265.60
	9-12 PUPILS	400.5 +	0.00	X	5,051.00	= 2,022,925.50
	ADULT EDUC. COURSES AT .1	1.7		X	5,051.00	= 8,586.70
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,660.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.750		X	5,051.00	= 3,788.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4969	425.8	X .15	X	4,660.00	= 297,634.20
	9-12 DISADVANTAGED @ .4969	199.0	X .15	X	5,051.00	= 150,772.35
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,660.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,051.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	857.0		X	100.00	= 85,700.00
	9-12 STUDENT ASSESSMENT	400.5		X	100.00	= 40,050.00
	K-8 TECHNOLOGY RESOURCES	857.0		X	83.00	= 71,131.00
	9-12 TECHNOLOGY RESOURCES	400.5		X	252.00	= 100,926.00
	K-2 PUPILS	281.5	X .10	X	4,660.00	= 131,179.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,976,958.60
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					5,860,645.22
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,860,645.22

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	5,788.16	X	101.80%	=	5,892.35
32	SPECIAL EDUCATION - EPS ALLOCATION					741,782.27
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	380,644.49	X	101.80%	=	387,496.09
35	TRANSPORTATION - EPS ALLOCATION					540,037.70
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					52,468.03
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,727,676.44
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,588,321.66

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05 JHS ADD'N	108,003.00	6,966.19		114,969.19
	05/01/06 JHS ADD'N	0.00	3,510.10		3,510.10
42	TOTAL PRINCIPAL & INTEREST	108,003.00	10,476.29		118,479.29
43	APPROVED LEASES FOR 2004-05				12,705.75
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				131,185.04
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,719,506.70

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
CHESTER	110.5	8.79%	59,200,000	8.26	488,992.00	678,544.64	488,992.00	16.53%	8.26M
LINCOLN	1,005.5	79.96%	274,000,000	8.26	2,263,240.00	6,172,517.56	2,263,240.00	76.49%	8.26M
MATTAWAMKEAG	141.5	11.25%	25,000,000	8.26	206,500.00	868,444.50	206,500.00	6.98%	8.26M
TOTAL	1,257.5		358,200,000		2,958,732.00	7,719,506.70	2,958,732.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,719,506.70	2,958,732.00	4,760,774.70
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,719,506.70	2,958,732.00	4,760,774.70
51 PLUS AUDIT ADJUSTMENTS			125,584.00
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
58A TRANSITION ADJUSTMENT			233,629.51
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			124,860.11
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			5,244,848.32
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 38.33%	STATE SHARE % = 61.67%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 32.06%	STATE SHARE % = 67.94%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,835,820.08		