

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 3

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	686.5	381.0	1,067.5 ( 68%)	496.0 ( 32%)	1,563.5

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	40.4 (17:1)	23.8 (16:1)	33.1 (15:1)	=	97.3 /	107.8 =	.90 X	4407,544 =	2697,417	1269,373
B. GUIDANCE	2.0 (350:1)	1.1 (350:1)	2.0 (250:1)	=	5.1 /	7.0 =	.73 X	281,357 =	139,666	65,725
C. LIBRARIANS	0.9 (800:1)	0.5 (800:1)	0.6 (800:1)	=	2.0 /	1.0 =	2.00 X	50,881 =	69,198	32,564
D. HEALTH	0.9 (800:1)	0.5 (800:1)	0.6 (800:1)	=	2.0 /	2.0 =	1.00 X	82,457 =	56,071	26,386
E. EDUCATION TECHS	6.9 (100:1)	3.8 (100:1)	2.0 (250:1)	=	12.7 /	8.0 =	1.59 X	150,404 =	162,617	76,525
F. LIBRARY TECHS	1.4 (500:1)	0.8 (500:1)	1.0 (500:1)	=	3.2 /	5.8 =	.55 X	103,052 =	38,542	18,137
G. CLERICAL	3.4 (200:1)	1.9 (200:1)	2.5 (200:1)	=	7.8 /	9.7 =	.80 X	259,056 =	140,927	66,318
H. SCHOOL ADMIN.	2.3 (305:1)	1.2 (305:1)	1.6 (315:1)	=	5.1 /	8.4 =	.61 X	547,967 =	227,297	106,963

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	34,160	15,872
B. Supplies and Equipment	302	418	322,385	207,328
C. Professional Development	51	51	54,443	25,296
D. Instructional Leadership Support	20	20	21,350	9,920
E. Co- and Extra-Curricular Student	29	99	30,958	49,104
F. System Administration/Support	349	346	372,558	171,616
G. Operations & Maintenance	929	1,104	991,708	547,584

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	562,847	264,869
B. Education & Library Technicians	36.00%	72,417	34,078
C. Clerical	29.00%	40,869	19,232
D. School Administrators	14.00%	31,822	14,975

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-128,215	-60,330
16 Adjustment for Title I Revenues	-360,665	-169,724

17 TOTALS	5578,371	2791,809
18 E.P.S. RATES	5,226	5,629

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,100.0	516.0	1,616.0		
	OCTOBER 2003	1,087.0	536.0	1,623.0		
	APRIL 2004	1,083.0	516.0	1,599.0		
	OCTOBER 2004	1,061.0	508.0	1,569.0		
	APRIL 2005	1,077.0	493.0	1,570.0		
	OCTOBER 2005	1,058.0	492.0	1,550.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,067.5 +	10.16	X	5,226.00	= 5,631,851.16
	9-12 PUPILS	492.5 +	17.66	X	5,629.00	= 2,871,690.64
	ADULT EDUC. COURSES AT .1	4.9		X	5,629.00	= 27,582.10
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,226.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.750		X	5,629.00	= 15,479.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6049	645.7	X .15	X	5,226.00	= 506,164.23
	9-12 DISADVANTAGED @ .6049	297.9	X .15	X	5,629.00	= 251,531.87
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,226.00	= 2,613.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,629.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,067.5		X	79.00	= 84,332.50
	9-12 STUDENT ASSESSMENT	492.5		X	79.00	= 38,907.50
	K-8 TECHNOLOGY RESOURCES	1,067.5		X	85.00	= 90,737.50
	9-12 TECHNOLOGY RESOURCES	492.5		X	258.00	= 127,065.00
	K-2 PUPILS	356.5	X .10	X	5,226.00	= 186,306.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 70,411.23
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,904,673.38
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					8,914,206.04
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,914,206.04

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	11,125.33	X	102.40%	=	11,392.34
32	SPECIAL EDUCATION - EPS ALLOCATION					1,696,139.05
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	498,373.50	X	102.40%	=	510,334.46
35	TRANSPORTATION - EPS ALLOCATION					981,467.14
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					92,268.41
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,291,601.40
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					12,205,807.44

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06 ADD & REN TO MONROE ELEM	124,800.00	2,140.24		126,940.24
	05/01/07 ADD & REN TO MONROE ELEM	0.00	6,318.00		6,318.00
	11/01/06 ADDN TO TROY CENTRAL SCHO	129,600.00	17,095.59		146,695.59
	05/01/07 ADDN TO TROY CENTRAL SCHO	0.00	14,149.72		14,149.72
42	TOTAL PRINCIPAL & INTEREST	254,400.00	39,703.55		294,103.55
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				19,351.96
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				313,455.51
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				12,519,262.95

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	OR	TOTAL ALLOCATION				
BROOKS	159.0	10.19%	41,800,000	7.60		317,680.00	1,275,712.89	317,680.00	8.10%	7.60M
FREEDOM	136.0	8.72%	35,000,000	7.60		266,000.00	1,091,679.73	266,000.00	6.78%	7.60M
JACKSON	97.0	6.22%	25,100,000	7.60		190,760.00	778,698.16	190,760.00	4.86%	7.60M
KNOX	137.0	8.78%	37,250,000	7.60		283,100.00	1,099,191.29	283,100.00	7.22%	7.60M
LIBERTY	145.5	9.33%	74,950,000	7.60		569,620.00	1,168,047.23	569,620.00	14.52%	7.60M
MONROE	109.0	6.99%	59,450,000	7.60		451,820.00	875,096.48	451,820.00	11.52%	7.60M

MONTVILLE	143.5	9.20%	57,100,000	7.60	433,960.00	1,151,772.19	433,960.00	11.06%	7.60M
TROY	188.0	12.05%	36,950,000	7.60	280,820.00	1,508,571.19	280,820.00	7.16%	7.60M
UNITY	237.5	15.22%	73,200,000	7.60	556,320.00	1,905,431.82	556,320.00	14.18%	7.60M
WALDO	95.5	6.12%	43,000,000	7.60	326,800.00	766,178.89	326,800.00	8.33%	7.60M
THORNDIKE	112.0	7.18%	32,300,000	7.60	245,480.00	898,883.08	245,480.00	6.27%	7.60M
TOTAL	1,560.0		516,100,000		3,922,360.00	12,519,262.95	3,922,360.00	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  
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,519,262.95	3,922,360.00	8,596,902.95
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,519,262.95	3,922,360.00	8,596,902.95
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 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			8,596,902.95
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 31.33% STATE SHARE % = 68.67%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 31.33% STATE SHARE % = 68.67%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	13,509,730.29		