

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 7

2006-07

507 - 507

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	27.0	16.5	43.5 ( 68%)	20.5 ( 32%)	64.0

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	1.6 (17:1)	1.0 (16:1)	1.4 (15:1)	=	4.0 /	12.6 =	.32 X	503,415 =	109,543	51,550
B. GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.1 (250:1)	=	0.2 /	1.0 =	.20 X	50,881 =	6,920	3,256
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	.00 X	0 =	0	0
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	.00 X	0 =	0	0
E. EDUCATION TECHS	0.3 (100:1)	0.2 (100:1)	0.1 (250:1)	=	0.6 /	0.0 =	.60 X	0 =	4,821	2,269
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	1.0 =	.10 X	18,491 =	1,257	592
G. CLERICAL	0.1 (200:1)	0.1 (200:1)	0.1 (200:1)	=	0.3 /	1.0 =	.30 X	23,467 =	4,787	2,253
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.1 (315:1)	=	0.3 /	0.9 =	.33 X	55,206 =	12,388	5,830

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	1,392	656
B. Supplies and Equipment	302	418	13,137	8,569
C. Professional Development	51	51	2,219	1,046
D. Instructional Leadership Support	20	20	870	410
E. Co- and Extra-Curricular Student	29	99	1,262	2,030
F. System Administration/Support	349	346	15,182	7,093
G. Operations & Maintenance	929	1,104	40,412	22,632

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	22,128	10,413
B. Education & Library Technicians	36.00%	2,188	1,030
C. Clerical	29.00%	1,388	653
D. School Administrators	14.00%	1,734	816

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	241,628	121,098
18 E.P.S. RATES	5,555	5,907

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	52.0	26.0	78.0		
	OCTOBER 2003	47.0	20.0	67.0		
	APRIL 2004	43.0	20.0	63.0		
	OCTOBER 2004	42.0	18.0	60.0		
	APRIL 2005	42.0	18.0	60.0		
	OCTOBER 2005	45.0	23.0	68.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	43.5 +	1.66	X	5,555.00	= 250,863.80
	9-12 PUPILS	20.5 +	0.33	X	5,907.00	= 123,042.81
	ADULT EDUC. COURSES AT .1	0.0		X	5,907.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,555.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,907.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0000	0.0	X .15	X	5,555.00	= 0.00
	9-12 DISADVANTAGED @ .0000	0.0	X .15	X	5,907.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,555.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,907.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	43.5		X	79.00	= 3,436.50
	9-12 STUDENT ASSESSMENT	20.5		X	79.00	= 1,619.50
	K-8 TECHNOLOGY RESOURCES	43.5		X	85.00	= 3,697.50
	9-12 TECHNOLOGY RESOURCES	20.5		X	258.00	= 5,289.00
	K-2 PUPILS	17.5	X .10	X	5,555.00	= 9,721.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 54,236.62
	9-12 SMALL SCHOOL ADJUSTMENT					= 34,864.27
	OPERATING ALLOCATION					486,771.25
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					438,094.12
30	ADJUSTED TOTAL OPERATING ALLOCATION					438,094.12

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					112,637.85
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	29,340.48	X	102.40%	=	30,044.65
35	TRANSPORTATION - EPS ALLOCATION					35,791.76
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					178,474.26
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					616,568.38

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				14,917.68
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				14,917.68
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				631,486.06

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
NORTH HAVEN	64.0 100.00%	261,700,000	7.60	1,988,920.00		631,486.06	631,486.06	100.00%	2.41M
TOTAL	64.0	261,700,000		1,988,920.00		631,486.06	631,486.06	100.00%	2.41M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	631,486.06	631,486.06	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		94,615.79-	94,615.79
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	631,486.06	536,870.27	94,615.79
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			94,615.79
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 100.00% STATE SHARE % = 0.00%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 85.02% STATE SHARE % = 14.98%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	680,163.19		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
NORTH HAVEN		631,486.06	536,870.27	100.00%	2.05
TOTAL		631,486.06	536,870.27	100.00%	2.05