

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 39

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	300.0	134.5	434.5 (69%)	198.0 (31%)	632.5

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	17.6 (17:1)	8.4 (16:1)	13.2 (15:1)	=	39.2 /	45.5 =	.86 X	1948,145 =	1156,029	519,376
B. GUIDANCE	0.9 (350:1)	0.4 (350:1)	0.8 (250:1)	=	2.1 /	2.7 =	.78 X	100,497 =	54,088	24,300
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.8 /	1.0 =	.80 X	50,881 =	28,086	12,619
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.8 /	0.7 =	1.14 X	27,402 =	21,554	9,684
E. EDUCATION TECHS	3.0 (100:1)	1.3 (100:1)	0.8 (250:1)	=	5.1 /	3.9 =	1.31 X	60,157 =	54,376	24,430
F. LIBRARY TECHS	0.6 (500:1)	0.3 (500:1)	0.4 (500:1)	=	1.3 /	1.8 =	.72 X	34,312 =	17,046	7,659
G. CLERICAL	1.5 (200:1)	0.7 (200:1)	1.0 (200:1)	=	3.2 /	5.0 =	.64 X	125,811 =	55,558	24,961
H. SCHOOL ADMIN.	1.0 (305:1)	0.4 (305:1)	0.6 (315:1)	=	2.0 /	2.5 =	.80 X	165,618 =	91,421	41,073

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	13,904	6,336
B. Supplies and Equipment	302	418	131,219	82,764
C. Professional Development	51	51	22,160	10,098
D. Instructional Leadership Support	20	20	8,690	3,960
E. Co- and Extra-Curricular Student	29	99	12,601	19,602
F. System Administration/Support	349	346	151,641	68,508
G. Operations & Maintenance	929	1,104	403,651	218,592

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	239,354	107,536
B. Education & Library Technicians	36.00%	25,712	11,552
C. Clerical	29.00%	16,112	7,239
D. School Administrators	14.00%	12,799	5,750

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-107,162	-48,150
16 Adjustment for Title I Revenues	-122,917	-55,223

17 TOTALS	2285,921	1102,664
18 E.P.S. RATES	5,261	5,569

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	451.0	212.0	663.0		
	OCTOBER 2003	431.0	218.0	649.0		
	APRIL 2004	427.0	208.0	635.0		
	OCTOBER 2004	430.0	195.0	625.0		
	APRIL 2005	450.0	198.0	648.0		
	OCTOBER 2005	424.0	206.0	630.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	437.0 +	0.00	X	5,261.00	= 2,299,057.00
	9-12 PUPILS	202.0 +	4.16	X	5,569.00	= 1,148,105.04
	ADULT EDUC. COURSES AT .1	2.2		X	5,569.00	= 12,251.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,261.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	5,569.00	= 2,088.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5215	227.9	X .15	X	5,261.00	= 179,847.29
	9-12 DISADVANTAGED @ .5215	105.3	X .15	X	5,569.00	= 87,962.36
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,261.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,569.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	437.0		X	79.00	= 34,523.00
	9-12 STUDENT ASSESSMENT	202.0		X	79.00	= 15,958.00
	K-8 TECHNOLOGY RESOURCES	437.0		X	85.00	= 37,145.00
	9-12 TECHNOLOGY RESOURCES	202.0		X	258.00	= 52,116.00
	K-2 PUPILS	161.5	X .10	X	5,261.00	= 84,965.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,954,019.02
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					3,558,617.11
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,558,617.11

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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					600,650.63
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	243,315.87	X	102.40%	=	249,155.45
35	TRANSPORTATION - EPS ALLOCATION					271,019.52
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,120,825.60
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,679,442.71

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	NEW JR SR HS	247,250.00	0.00	247,250.00
	05/01/07	NEW JR SR HS	0.00	26,334.79	26,334.79
	11/01/06	ELEM ADDTN	119,666.67	11,994.86	131,661.53
	05/01/07	ELEM ADDTN	0.00	16,373.38	16,373.38
	11/01/06	ADDN & REN SUMNER EL	33,309.00	0.00	33,309.00
	11/01/06	REGION 11 FACILITY	20,880.00	5,736.32	26,616.32
	11/02/06	REGION 11 FACILITY	20,880.00	3,820.23	24,700.23
	11/03/06	REGION 11 FACILITY	17,319.00	5,780.94	23,099.94
	05/01/07	REGION 11 FACILITY	0.00	5,348.52	5,348.52
	05/02/07	REGION 11 FACILITY	0.00	5,993.60	5,993.60
	05/03/07	REGION 11 FACILITY	0.00	5,354.79	5,354.79
42	TOTAL PRINCIPAL & INTEREST		459,304.67	86,737.43	546,042.10
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				21,600.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				567,642.10
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,247,084.81

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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			
BUCKFIELD	335.5	52.50%	81,000,000	7.60	615,600.00		2,754,719.53	615,600.00	41.78%	7.60M
HARTFORD	174.5	27.31%	67,150,000	7.60	510,340.00		1,432,978.86	510,340.00	34.64%	7.60M
SUMNER	129.0	20.19%	45,700,000	7.60	347,320.00		1,059,386.42	347,320.00	23.58%	7.60M
TOTAL	639.0		193,850,000		1,473,260.00		5,247,084.81	1,473,260.00	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	5,247,084.81	1,473,260.00	3,773,824.81
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,247,084.81	1,473,260.00	3,773,824.81
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			17,924.00
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			3,791,748.81
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 28.08% STATE SHARE % = 71.92%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 27.74% STATE SHARE % = 72.26%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,642,486.72		