

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 42

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	185.5	102.5	288.0 (64%)	161.0 (36%)	449.0

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	10.9 (17:1)	6.4 (16:1)	10.7 (15:1)	=	28.0 /	33.8	=	.83 X	1310,955 =	696,380	391,713
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.6 (250:1)	=	1.4 /	1.0	=	1.40 X	37,954 =	34,007	19,129
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	0.9	=	.56 X	47,030 =	16,856	9,481
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0	=	.50 X	43,311 =	13,860	7,796
E. EDUCATION TECHS	1.9 (100:1)	1.0 (100:1)	0.6 (250:1)	=	3.5 /	6.6	=	.53 X	115,895 =	39,311	22,113
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9 /	1.7	=	.53 X	33,242 =	11,276	6,342
G. CLERICAL	0.9 (200:1)	0.5 (200:1)	0.8 (200:1)	=	2.2 /	2.6	=	.85 X	71,185 =	38,724	21,783
H. SCHOOL ADMIN.	0.6 (305:1)	0.3 (305:1)	0.5 (315:1)	=	1.4 /	1.5	=	.93 X	101,211 =	60,241	33,885

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32		9,216	5,152
B. Supplies and Equipment	302	418		86,976	67,298
C. Professional Development	51	51		14,688	8,211
D. Instructional Leadership Support	20	20		5,760	3,220
E. Co- and Extra-Curricular Student	29	99		8,352	15,939
F. System Administration/Support	349	346		100,512	55,706
G. Operations & Maintenance	929	1,104		267,552	177,744

14 Salary Benefits	Percentage		Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%		144,610	81,343
B. Education & Library Technicians	36.00%		18,211	10,244
C. Clerical	29.00%		11,230	6,317
D. School Administrators	14.00%		8,434	4,744

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-110,235	-62,004
16 Adjustment for Title I Revenues	-57,329	-32,248

17 TOTALS	1418,630	853,907
18 E.P.S. RATES	4,926	5,304

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	280.0	136.0	416.0		
	OCTOBER 2003	281.0	138.0	419.0		
	APRIL 2004	274.0	135.0	409.0		
	OCTOBER 2004	318.0	129.0	447.0		
	APRIL 2005	284.0	144.0	428.0		
	OCTOBER 2005	272.0	140.0	412.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	278.0 +	6.83	X	4,926.00	= 1,403,072.58
	9-12 PUPILS	142.0 +	0.00	X	5,304.00	= 753,168.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,304.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,926.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,304.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3828	106.4	X .15	X	4,926.00	= 78,618.96
	9-12 DISADVANTAGED @ .3828	54.4	X .15	X	5,304.00	= 43,280.64
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,926.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,304.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	278.0		X	79.00	= 21,962.00
	9-12 STUDENT ASSESSMENT	142.0		X	79.00	= 11,218.00
	K-8 TECHNOLOGY RESOURCES	278.0		X	85.00	= 23,630.00
	9-12 TECHNOLOGY RESOURCES	142.0		X	258.00	= 36,636.00
	K-2 PUPILS	110.0	X .10	X	4,926.00	= 54,186.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,425,772.18
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					2,183,194.96
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,183,194.96

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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					266,285.26
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					158,985.09
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					27,650.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					452,920.35
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,636,115.31

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	ADDN & ALT TO FORT ST SCH	130,000.00	10,568.26	140,568.26
	05/01/07	ADDN & ALT TO FORT ST SCH	0.00	5,590.00	5,590.00
42	TOTAL PRINCIPAL & INTEREST		130,000.00	16,158.26	146,158.26
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				146,158.26
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,782,273.57

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL	LOCAL	
	ALLOCATION	CONTRIBUTION	

	AVG. CAL.		2005 STATE	MILL	LOCAL		TOTAL			
	YEAR PUPILS		VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION			
BLAINE	158.5	37.74%	24,550,000	7.60	186,580.00		1,050,030.05	186,580.00	35.17%	7.60M
MARS HILL	261.5	62.26%	45,250,000	7.60	343,900.00		1,732,243.52	343,900.00	64.83%	7.60M
TOTAL	420.0		69,800,000		530,480.00		2,782,273.57	530,480.00	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	2,782,273.57	530,480.00	2,251,793.57
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,782,273.57	530,480.00	2,251,793.57
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			5,940.00
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			2,257,733.57
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 19.07% STATE SHARE % = 80.93%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 18.85% STATE SHARE % = 81.15%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,024,850.79		