

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 50

2006-07

550 - 550

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	421.5	234.0	655.5 ( 67%)	319.0 ( 33%)	974.5

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	24.8 (17:1)	14.6 (16:1)	21.3 (15:1)	=	60.7 /	77.7 =	.78 X	3219,166 =	1682,336	828,613
B. GUIDANCE	1.2 (350:1)	0.7 (350:1)	1.3 (250:1)	=	3.2 /	5.0 =	.64 X	239,827 =	102,838	50,651
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	4.0 =	.30 X	184,820 =	37,149	18,297
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	1.8 =	.67 X	67,466 =	30,285	14,917
E. EDUCATION TECHS	4.2 (100:1)	2.3 (100:1)	1.3 (250:1)	=	7.8 /	14.5 =	.54 X	239,645 =	86,703	42,705
F. LIBRARY TECHS	0.8 (500:1)	0.5 (500:1)	0.6 (500:1)	=	1.9 /	0.8 =	2.38 X	16,238 =	25,893	12,753
G. CLERICAL	2.1 (200:1)	1.2 (200:1)	1.6 (200:1)	=	4.9 /	7.0 =	.70 X	172,311 =	80,814	39,804
H. SCHOOL ADMIN.	1.4 (305:1)	0.8 (305:1)	1.0 (315:1)	=	3.2 /	4.5 =	.71 X	287,615 =	136,819	67,388

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	20,976	10,208
B. Supplies and Equipment	302	418	197,961	133,342
C. Professional Development	51	51	33,431	16,269
D. Instructional Leadership Support	20	20	13,110	6,380
E. Co- and Extra-Curricular Student	29	99	19,010	31,581
F. System Administration/Support	349	346	228,770	110,374
G. Operations & Maintenance	929	1,104	608,960	352,176

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	351,996	173,371
B. Education & Library Technicians	36.00%	40,535	19,965
C. Clerical	29.00%	23,436	11,543
D. School Administrators	14.00%	19,155	9,434

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-105,306	-51,867

17 TOTALS	3634,870	1897,903
18 E.P.S. RATES	5,545	5,950

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	684.0	346.0	1,030.0		
	OCTOBER 2003	658.0	347.0	1,005.0		
	APRIL 2004	647.0	331.0	978.0		
	OCTOBER 2004	633.0	345.0	978.0		
	APRIL 2005	644.0	333.0	977.0		
	OCTOBER 2005	649.0	316.0	965.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	646.5 +	6.00	X	5,545.00	= 3,618,112.50
	9-12 PUPILS	324.5 +	11.83	X	5,950.00	= 2,001,163.50
	ADULT EDUC. COURSES AT .1	0.0		X	5,950.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,545.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	5,950.00	= 5,950.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3484	225.2	X .15	X	5,545.00	= 187,310.10
	9-12 DISADVANTAGED @ .3484	113.1	X .15	X	5,950.00	= 100,941.75
	K-8 LIMITED ENGLISH PROF.	2.0	X .500	X	5,545.00	= 5,545.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	5,950.00	= 5,950.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	646.5		X	79.00	= 51,073.50
	9-12 STUDENT ASSESSMENT	324.5		X	79.00	= 25,635.50
	K-8 TECHNOLOGY RESOURCES	646.5		X	85.00	= 54,952.50
	9-12 TECHNOLOGY RESOURCES	324.5		X	258.00	= 83,721.00
	K-2 PUPILS	202.5	X .10	X	5,545.00	= 112,286.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,252,641.60
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					5,627,377.44
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,627,377.44

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	80,776.57	X	102.40%	=	82,715.21
32	SPECIAL EDUCATION - EPS ALLOCATION					957,389.71
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	326,748.07	X	102.40%	=	334,590.02
35	TRANSPORTATION - EPS ALLOCATION					406,248.75
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					19,338.66
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,800,282.35
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,427,659.79

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	ST GEORGE ELEM ADDN	138,000.00	46,062.36	184,062.36
	05/01/07	ST GEORGE ELEM ADDN	0.00	42,666.84	42,666.84
42	TOTAL PRINCIPAL & INTEREST		138,000.00	88,729.20	226,729.20
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				38,791.67
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				265,520.87
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,693,180.66

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2005 STATE		MILL	LOCAL	TOTAL	LOCAL CONTRIBUTION				
	YEAR	PUPILS	VALUATION	X	EXPECTATION	=	CONTRIBUTION	OR	TOTAL ALLOCATION			
CUSHING	232.5	23.94%	199,000,000		7.60		1,512,400.00		1,841,747.45	1,512,400.00	26.52%	7.60M
ST. GEORGE	336.5	34.65%	540,350,000		7.60		4,106,660.00		2,665,687.10	2,665,687.10	46.74%	4.93M
THOMASTON	402.0	41.41%	200,750,000		7.60		1,525,700.00		3,185,746.11	1,525,700.00	26.74%	7.60M
TOTAL	971.0		940,100,000				7,144,760.00		7,693,180.66	5,703,787.10	100.00%	6.07M

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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	7,693,180.66	5,703,787.10	1,989,393.56
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,693,180.66	5,703,787.10	1,989,393.56
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			17,717.18-
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			8,003.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			29,735.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa 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			1,993,408.38
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 74.14% STATE SHARE % = 25.86%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 74.09% STATE SHARE % = 25.91%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,318,444.82		