

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 52

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	905.0	515.0	1,420.0 (66%)	740.0 (34%)	2,160.0

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	53.2 (17:1)	32.2 (16:1)	49.3 (15:1)	=	134.7 /	156.7 =	.86 X	6370,516 =	3615,905	1862,739
B. GUIDANCE	2.6 (350:1)	1.5 (350:1)	3.0 (250:1)	=	7.1 /	10.6 =	.67 X	441,754 =	195,344	100,631
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.6 /	3.0 =	.87 X	161,168 =	92,543	47,673
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.6 /	3.0 =	.87 X	122,021 =	70,064	36,094
E. EDUCATION TECHS	9.1 (100:1)	5.2 (100:1)	3.0 (250:1)	=	17.3 /	28.3 =	.61 X	466,792 =	187,930	96,813
F. LIBRARY TECHS	1.8 (500:1)	1.0 (500:1)	1.5 (500:1)	=	4.3 /	5.0 =	.86 X	99,963 =	56,739	29,229
G. CLERICAL	4.5 (200:1)	2.6 (200:1)	3.7 (200:1)	=	10.8 /	11.0 =	.98 X	284,217 =	183,832	94,701
H. SCHOOL ADMIN.	3.0 (305:1)	1.7 (305:1)	2.3 (315:1)	=	7.0 /	9.7 =	.72 X	655,310 =	311,403	160,420

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	45,440	23,680
B. Supplies and Equipment	302	418	428,840	309,320
C. Professional Development	51	51	72,420	37,740
D. Instructional Leadership Support	20	20	28,400	14,800
E. Co- and Extra-Curricular Student	29	99	41,180	73,260
F. System Administration/Support	349	346	495,580	256,040
G. Operations & Maintenance	929	1,104	1319,180	816,960

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	755,033	388,956
B. Education & Library Technicians	36.00%	88,081	45,375
C. Clerical	29.00%	53,311	27,463
D. School Administrators	14.00%	43,596	22,459

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-113,984	-58,724
16 Adjustment for Title I Revenues	-151,914	-78,259

17 TOTALS	7818,921	4307,369
18 E.P.S. RATES	5,506	5,821

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,547.0	743.0	2,290.0		
	OCTOBER 2003	1,503.0	759.0	2,262.0		
	APRIL 2004	1,502.0	743.0	2,245.0		
	OCTOBER 2004	1,434.0	733.0	2,167.0		
	APRIL 2005	1,424.0	721.0	2,145.0		
	OCTOBER 2005	1,431.0	759.0	2,190.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,427.5 +	46.00	X	5,506.00	= 8,113,091.00
	9-12 PUPILS	740.0 +	3.00	X	5,821.00	= 4,325,003.00
	ADULT EDUC. COURSES AT .1	31.7		X	5,821.00	= 184,525.70
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,506.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	5,821.00	= 5,821.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2910	415.4	X .15	X	5,506.00	= 343,078.86
	9-12 DISADVANTAGED @ .2910	215.3	X .15	X	5,821.00	= 187,989.20
	K-8 LIMITED ENGLISH PROF.	54.0	X .300	X	5,506.00	= 89,197.20
	9-12 LIMITED ENGLISH PROF.	10.0	X .300	X	5,821.00	= 17,463.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,427.5		X	79.00	= 112,772.50
	9-12 STUDENT ASSESSMENT	740.0		X	79.00	= 58,460.00
	K-8 TECHNOLOGY RESOURCES	1,427.5		X	85.00	= 121,337.50
	9-12 TECHNOLOGY RESOURCES	740.0		X	258.00	= 190,920.00
	K-2 PUPILS	428.0	X .10	X	5,506.00	= 235,656.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 102,850.24
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,088,166.00
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					12,679,349.40
30	ADJUSTED TOTAL OPERATING ALLOCATION					12,679,349.40

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	102,914.57	X	102.40%	=	105,384.52
32	SPECIAL EDUCATION - EPS ALLOCATION					2,034,852.45
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					1,134,121.45
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					89,356.43
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,363,714.85
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					16,043,064.25

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06	ADDN TO TRIPP JHS	107,345.37	0.00		107,345.37
	05/01/07	ADDN TO TRIPP JHS	0.00	5,062.50		5,062.50
	11/01/06	LEAVITT HS ADDIN, IN TURN	879,700.00	296,520.47		1,176,220.47
	05/01/07	LEAVITT HS ADDIN, IN TURN	0.00	274,404.81		274,404.81
	11/01/06	NEW ELEM	239,500.00	47,301.25		286,801.25
	05/01/07	NEW ELEM	0.00	39,517.50		39,517.50
42	TOTAL PRINCIPAL & INTEREST		1,226,545.37	662,806.53		1,889,351.90
43	APPROVED LEASES FOR 2005-06					0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06					45,136.00
44	INSURED VALUE FACTOR FOR 2004-05					0.00
47	TOTAL DEBT SERVICE ALLOCATION					1,934,487.90
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					17,977,552.15

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION					
GREENE	707.5	32.64%	223,150,000	7.60	1,695,940.00	5,867,873.02	1,695,940.00	33.72%	7.60M
LEEDS	395.5	18.25%	115,450,000	7.60	877,420.00	3,280,903.27	877,420.00	17.44%	7.60M
TURNER	1,064.5	49.11%	323,250,000	7.60	2,456,700.00	8,828,775.86	2,456,700.00	48.84%	7.60M

TOTAL	2,167.5	661,850,000	5,030,060.00	17,977,552.15	5,030,060.00	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	17,977,552.15	5,030,060.00	12,947,492.15
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,977,552.15	5,030,060.00	12,947,492.15
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 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			12,947,492.15
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 27.98% STATE SHARE % = 72.02%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 27.98% STATE SHARE % = 72.02%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	19,386,368.75		