

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 64

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	581.0	298.5	879.5 (67%)	438.0 (33%)	1,317.5

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	34.2 (17:1)	18.7 (16:1)	29.2 (15:1)	=	82.1 /	78.0 =	1.05 X	3046,230 =	2143,023	1055,519
B. GUIDANCE	1.7 (350:1)	0.9 (350:1)	1.8 (250:1)	=	4.4 /	3.0 =	1.47 X	144,116 =	141,940	69,911
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	1.0 =	1.60 X	54,731 =	58,672	28,898
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	1.0 =	1.60 X	43,311 =	46,430	22,868
E. EDUCATION TECHS	5.8 (100:1)	3.0 (100:1)	1.8 (250:1)	=	10.6 /	22.2 =	.48 X	363,588 =	116,930	57,592
F. LIBRARY TECHS	1.2 (500:1)	0.6 (500:1)	0.9 (500:1)	=	2.7 /	3.0 =	.90 X	52,136 =	31,438	15,484
G. CLERICAL	2.9 (200:1)	1.5 (200:1)	2.2 (200:1)	=	6.6 /	9.5 =	.69 X	243,214 =	112,438	55,380
H. SCHOOL ADMIN.	1.9 (305:1)	1.0 (305:1)	1.4 (315:1)	=	4.3 /	6.7 =	.64 X	424,947 =	182,217	89,749

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	28,144	14,016
B. Supplies and Equipment	302	418	265,609	183,084
C. Professional Development	51	51	44,855	22,338
D. Instructional Leadership Support	20	20	17,590	8,760
E. Co- and Extra-Curricular Student	29	99	25,506	43,362
F. System Administration/Support	349	346	306,946	151,548
G. Operations & Maintenance	929	1,104	817,056	483,552

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	454,112	223,667
B. Education & Library Technicians	36.00%	53,412	26,307
C. Clerical	29.00%	32,607	16,060
D. School Administrators	14.00%	25,510	12,565

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.89)	-376,956	-185,681
16 Adjustment for Title I Revenues	-218,500	-107,619

17 TOTALS	4308,978	2287,358
18 E.P.S. RATES	4,899	5,222

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	859.0	362.0	1,221.0		
	OCTOBER 2003	871.0	397.0	1,268.0		
	APRIL 2004	893.0	392.0	1,285.0		
	OCTOBER 2004	903.0	425.0	1,328.0		
	APRIL 2005	905.0	423.0	1,328.0		
	OCTOBER 2005	867.0	464.0	1,331.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	886.0 +	0.00	X	4,899.00	= 4,340,514.00
	9-12 PUPILS	443.5 +	0.00	X	5,222.00	= 2,315,957.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,222.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,899.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.625		X	5,222.00	= 3,263.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4840	428.8	X .15	X	4,899.00	= 315,103.68
	9-12 DISADVANTAGED @ .4840	214.7	X .15	X	5,222.00	= 168,174.51
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,899.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,222.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	886.0		X	79.00	= 69,994.00
	9-12 STUDENT ASSESSMENT	443.5		X	79.00	= 35,036.50
	K-8 TECHNOLOGY RESOURCES	886.0		X	85.00	= 75,310.00
	9-12 TECHNOLOGY RESOURCES	443.5		X	258.00	= 114,423.00
	K-2 PUPILS	313.0	X .10	X	4,899.00	= 153,338.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 28,658.34
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,619,773.48
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					6,857,796.13
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,857,796.13

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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					991,894.50
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	189,468.00	X	102.40%	=	194,015.23
35	TRANSPORTATION - EPS ALLOCATION					781,811.68
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,967,721.41
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,825,517.54

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				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,825,517.54

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2005 STATE		MILL	LOCAL	TOTAL			
	YEAR	PUPILS	VALUATION	X	EXPECTATION	=	CONTRIBUTION	OR	ALLOCATION	
BRADFORD	218.5	16.43%	43,900,000		7.60		333,640.00		1,450,032.53	333,640.00 14.30%
CORINTH	494.0	37.16%	96,350,000		7.60		732,260.00		3,279,562.32	732,260.00 31.39%
HUDSON	253.0	19.03%	67,500,000		7.60		513,000.00		1,679,495.99	513,000.00 21.99%
KENDUSKEAG	182.0	13.69%	44,150,000		7.60		335,540.00		1,208,213.35	335,540.00 14.38%
STETSON	182.0	13.69%	55,050,000		7.60		418,380.00		1,208,213.35	418,380.00 17.94%
TOTAL	1,329.5		306,950,000				2,332,820.00		8,825,517.54	2,332,820.00 100.00%

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,825,517.54	2,332,820.00	6,492,697.54
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,825,517.54	2,332,820.00	6,492,697.54
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			3,475.00
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			6,496,172.54
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 26.43% STATE SHARE % = 73.57%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 26.39% STATE SHARE % = 73.61%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,587,494.89		