

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 74

2006-07

574 - 574

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	377.0	207.0	584.0 ( 68%)	274.5 ( 32%)	858.5

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	22.2 (17:1)	12.9 (16:1)	18.3 (15:1)	=	53.4 /	63.6 =	.84 X	2629,833 =	1502,161	706,899
B. GUIDANCE	1.1 (350:1)	0.6 (350:1)	1.1 (250:1)	=	2.8 /	4.0 =	.70 X	133,940 =	63,755	30,003
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.3 (800:1)	=	1.1 /	2.1 =	.52 X	84,270 =	29,798	14,022
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.3 (800:1)	=	1.1 /	1.0 =	1.10 X	47,059 =	35,200	16,565
E. EDUCATION TECHS	3.8 (100:1)	2.1 (100:1)	1.1 (250:1)	=	7.0 /	14.3 =	.49 X	255,383 =	85,094	40,044
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	0.5 (500:1)	=	1.7 /	2.0 =	.85 X	30,170 =	17,439	8,206
G. CLERICAL	1.9 (200:1)	1.0 (200:1)	1.4 (200:1)	=	4.3 /	8.5 =	.51 X	211,858 =	73,473	34,575
H. SCHOOL ADMIN.	1.2 (305:1)	0.7 (305:1)	0.9 (315:1)	=	2.8 /	4.0 =	.70 X	260,354 =	123,929	58,319

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	18,688	8,784
B. Supplies and Equipment	302	418	176,368	114,741
C. Professional Development	51	51	29,784	14,000
D. Instructional Leadership Support	20	20	11,680	5,490
E. Co- and Extra-Curricular Student	29	99	16,936	27,176
F. System Administration/Support	349	346	203,816	94,977
G. Operations & Maintenance	929	1,104	542,536	303,048

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	309,874	145,823
B. Education & Library Technicians	36.00%	36,912	17,370
C. Clerical	29.00%	21,307	10,027
D. School Administrators	14.00%	17,350	8,165

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	70,049	32,964
16 Adjustment for Title I Revenues	-195,851	-92,165

17 TOTALS	3190,297	1599,032
18 E.P.S. RATES	5,463	5,825

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574 - 574

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	605.0	282.0	887.0		
	OCTOBER 2003	594.0	291.0	885.0		
	APRIL 2004	611.0	274.0	885.0		
	OCTOBER 2004	581.0	285.0	866.0		
	APRIL 2005	580.0	268.0	848.0		
	OCTOBER 2005	558.0	266.0	824.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	569.0 +	19.16	X	5,463.00	= 3,213,118.08
	9-12 PUPILS	267.0 +	10.66	X	5,825.00	= 1,617,369.50
	ADULT EDUC. COURSES AT .1	6.5		X	5,825.00	= 37,862.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,463.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	5,825.00	= 2,184.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5796	329.8	X .15	X	5,463.00	= 270,254.61
	9-12 DISADVANTAGED @ .5796	154.8	X .15	X	5,825.00	= 135,256.50
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,463.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,825.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	569.0		X	79.00	= 44,951.00
	9-12 STUDENT ASSESSMENT	267.0		X	79.00	= 21,093.00
	K-8 TECHNOLOGY RESOURCES	569.0		X	85.00	= 48,365.00
	9-12 TECHNOLOGY RESOURCES	267.0		X	258.00	= 68,886.00
	K-2 PUPILS	167.0	X .10	X	5,463.00	= 91,232.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 52,519.68
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,603,092.35
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					5,042,783.11
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,042,783.11

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S.A.D. 74

2006-07

574 - 574

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					964,169.01
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					428,662.06
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					52,986.60
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,445,817.67
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,488,600.78

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	ADDN TO ELEM SCHOOL	363,429.00	166,976.07	530,405.07
	05/01/07	ADDN TO ELEM SCHOOL	0.00	158,744.41	158,744.41
42	TOTAL PRINCIPAL & INTEREST		363,429.00	325,720.48	689,149.48
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				689,149.48
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,177,750.26

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION	MILL X EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
ANSON	433.5	51.85%	89,450,000	7.60	679,820.00	3,721,663.51	679,820.00	30.36%	7.60M
EMBDEN	144.0	17.22%	112,300,000	7.60	853,480.00	1,236,008.59	853,480.00	38.12%	7.60M
NEW PORTLAND	104.5	12.50%	42,850,000	7.60	325,660.00	897,218.78	325,660.00	14.55%	7.60M
SOLOM	154.0	18.43%	50,000,000	7.60	380,000.00	1,322,859.37	380,000.00	16.97%	7.60M
TOTAL	836.0		294,600,000		2,238,960.00	7,177,750.25	2,238,960.00	100.00%	7.60M

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S.A.D. 74

2006-07

574 - 574

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,177,750.26	2,238,960.00	4,938,790.26
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,177,750.26	2,238,960.00	4,938,790.26
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			11,222.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			16,406.50
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			1,994.00
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			4,945,968.76
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 31.19% STATE SHARE % = 68.81%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 31.09% STATE SHARE % = 68.91%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,738,059.50		