

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 3

2005-06

503 - 503

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	678.0	396.0	1,074.0 (68%)	514.5 (32%)	1,588.5

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	39.9 (17:1)	24.8 (16:1)	34.3 (15:1)	=	99.0 /	109.9 =	.90 X	4377,713 =	2679,161	1260,781
B. GUIDANCE	1.9 (350:1)	1.1 (350:1)	2.1 (250:1)	=	5.1 /	7.5 =	.68 X	288,971 =	133,620	62,880
C. LIBRARIANS	0.8 (800:1)	0.5 (800:1)	0.6 (800:1)	=	1.9 /	1.0 =	1.90 X	46,737 =	60,384	28,416
D. HEALTH	0.8 (800:1)	0.5 (800:1)	0.6 (800:1)	=	1.9 /	2.0 =	.95 X	77,363 =	49,977	23,518
E. EDUCATION TECHS	6.8 (100:1)	4.0 (100:1)	2.1 (250:1)	=	12.9 /	7.5 =	1.72 X	121,996 =	142,686	67,147
F. LIBRARY TECHS	1.4 (500:1)	0.8 (500:1)	1.0 (500:1)	=	3.2 /	5.9 =	.54 X	98,883 =	36,310	17,087
G. CLERICAL	3.4 (200:1)	2.0 (200:1)	2.6 (200:1)	=	8.0 /	10.0 =	.80 X	253,439 =	137,871	64,880
H. SCHOOL ADMIN.	2.2 (305:1)	1.3 (305:1)	1.6 (315:1)	=	5.1 /	8.2 =	.62 X	511,554 =	215,671	101,492

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	33,294	15,950
B. Supplies and Equipment	295	408	316,830	209,916
C. Professional Development	50	50	53,700	25,725
D. Instructional Leadership Support	20	20	21,480	10,290
E. Co- and Extra-Curricular Student	28	97	30,072	49,907
F. System Administration/Support	341	338	366,234	173,901
G. Operations & Maintenance	907	1,078	974,118	554,631

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	555,397	261,363
B. Education & Library Technicians	36.00%	64,439	30,324
C. Clerical	29.00%	39,983	18,815
D. School Administrators	14.00%	30,194	14,209

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-125,369	-59,005
16 Adjustment for Title I Revenues	-361,587	-170,158

17 TOTALS	5454,464	2762,067
18 E.P.S. RATES	5,079	5,368

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 3

2005-06

503 - 503

=====

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	1,150.0	513.0	1,663.0		
	OCTOBER 2002	1,098.0	525.0	1,623.0		
	APRIL 2003	1,100.0	516.0	1,616.0		
	OCTOBER 2003	1,087.0	536.0	1,623.0		
	APRIL 2004	1,083.0	516.0	1,599.0		
	OCTOBER 2004	1,061.0	508.0	1,569.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,072.0 +	24.50	X	5,079.00	= 5,569,123.50
	9-12 PUPILS	512.0 +	7.00	X	5,368.00	= 2,785,992.00
	ADULT EDUC. COURSES AT .1	4.0		X	5,368.00	= 21,472.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,079.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	4.875		X	5,368.00	= 26,169.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5817	623.6	X .15	X	5,079.00	= 475,089.66
	9-12 DISADVANTAGED @ .5817	297.8	X .15	X	5,368.00	= 239,788.56
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,079.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,368.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,072.0		X	100.00	= 107,200.00
	9-12 STUDENT ASSESSMENT	512.0		X	100.00	= 51,200.00
	K-8 TECHNOLOGY RESOURCES	1,072.0		X	83.00	= 88,976.00
	9-12 TECHNOLOGY RESOURCES	512.0		X	252.00	= 129,024.00
	K-2 PUPILS	330.0	X .10	X	5,079.00	= 167,607.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,661,641.72
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					8,115,779.04
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,115,779.04

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 3

2005-06

503 - 503

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,686,405.78
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	451,746.70	X	101.80%	=	459,878.14
35	TRANSPORTATION - EPS ALLOCATION					825,002.78
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					88,839.27
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,060,125.97
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,175,905.01

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/05 ADD & REN TO MONROE ELEM	124,800.00	12,474.15	137,274.15
		05/01/06 ADD & REN TO MONROE ELEM	0.00	9,438.00	9,438.00
		11/01/05 ADDN TO TROY CENTRAL SCHO	129,600.00	20,472.24	150,072.24
		05/01/06 ADDN TO TROY CENTRAL SCHO	0.00	17,557.55	17,557.55
42	TOTAL PRINCIPAL & INTEREST		254,400.00	59,941.94	314,341.94
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				68,178.46
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				382,520.40
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,558,425.41

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

	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
BROOKS	165.5	10.45%	39,600,000	8.26	327,096.00		1,207,855.46	327,096.00	8.43%	8.26M
FREEDOM	139.5	8.81%	28,850,000	8.26	238,301.00		1,018,297.28	238,301.00	6.14%	8.26M
JACKSON	96.0	6.06%	23,050,000	8.26	190,393.00		700,440.58	190,393.00	4.91%	8.26M
KNOX	140.0	8.84%	34,100,000	8.26	281,666.00		1,021,764.81	281,666.00	7.26%	8.26M
LIBERTY	143.0	9.03%	73,000,000	8.26	602,980.00		1,043,725.81	602,980.00	15.55%	8.26M
MONROE	145.0	9.15%	48,200,000	8.26	398,132.00		1,057,595.93	398,132.00	10.27%	8.26M

MONTVILLE	116.5	7.35%	49,350,000	8.26	407,631.00	849,544.27	407,631.00	10.51%	8.26M
TROY	148.5	9.38%	34,100,000	8.26	281,666.00	1,084,180.30	281,666.00	7.26%	8.26M
UNITY	281.0	17.74%	68,200,000	8.26	563,332.00	2,050,464.67	563,332.00	14.52%	8.26M
WALDO	100.0	6.31%	39,600,000	8.26	327,096.00	729,336.64	327,096.00	8.43%	8.26M
THORNDIKE	109.0	6.88%	31,500,000	8.26	260,190.00	795,219.67	260,190.00	6.72%	8.26M
TOTAL	1,584.0		469,550,000		3,878,483.00	11,558,425.42	3,878,483.00	100.00%	8.26M

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 3

2005-06

503 - 503

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,558,425.41	3,878,483.00	7,679,942.41
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,558,425.41	3,878,483.00	7,679,942.41
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
58A TRANSITION ADJUSTMENT			178,300.12
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			196,456.06
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			8,054,698.59
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 33.56%		STATE SHARE % = 66.44%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 30.31%		STATE SHARE % = 69.69%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	13,104,288.09		