

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 20

2005-06

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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 2004	277.0	161.5	438.5 (68%)	203.5 (32%)	642.0

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	16.3 (17:1)	10.1 (16:1)	13.6 (15:1)	=	40.0 /	49.4 =	.81 X	1979,795 =	1090,471	513,163
B. GUIDANCE	0.8 (350:1)	0.5 (350:1)	0.8 (250:1)	=	2.1 /	3.0 =	.70 X	110,300 =	52,503	24,707
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8 /	0.6 =	1.33 X	30,446 =	27,535	12,958
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8 /	1.0 =	.80 X	41,473 =	22,561	10,617
E. EDUCATION TECHS	2.8 (100:1)	1.6 (100:1)	0.8 (250:1)	=	5.2 /	9.0 =	.58 X	126,155 =	49,756	23,414
F. LIBRARY TECHS	0.6 (500:1)	0.3 (500:1)	0.4 (500:1)	=	1.3 /	0.9 =	1.44 X	11,796 =	11,550	5,436
G. CLERICAL	1.4 (200:1)	0.8 (200:1)	1.0 (200:1)	=	3.2 /	4.0 =	.80 X	97,049 =	52,795	24,844
H. SCHOOL ADMIN.	0.9 (305:1)	0.5 (305:1)	0.6 (315:1)	=	2.0 /	2.5 =	.80 X	157,827 =	85,858	40,404

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	13,594	6,309
B. Supplies and Equipment	295	408	129,358	83,028
C. Professional Development	50	50	21,925	10,175
D. Instructional Leadership Support	20	20	8,770	4,070
E. Co- and Extra-Curricular Student	28	97	12,278	19,740
F. System Administration/Support	341	338	149,529	68,783
G. Operations & Maintenance	907	1,078	397,720	219,373

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	226,683	106,675
B. Education & Library Technicians	36.00%	22,070	10,386
C. Clerical	29.00%	15,311	7,205
D. School Administrators	14.00%	12,020	5,657

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-168,270	-79,177
16 Adjustment for Title I Revenues	-150,802	-70,965

17 TOTALS	2083,213	1046,800
18 E.P.S. RATES	4,751	5,144

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	446.0	211.0	657.0		
	OCTOBER 2002	444.0	213.0	657.0		
	APRIL 2003	438.0	209.0	647.0		
	OCTOBER 2003	437.0	234.0	671.0		
	APRIL 2004	439.0	221.0	660.0		
	OCTOBER 2004	438.0	194.0	632.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	438.5 +	1.83	X	4,751.00	= 2,092,007.83
	9-12 PUPILS	207.5 +	6.16	X	5,144.00	= 1,099,067.04
	ADULT EDUC. COURSES AT .1	0.5		X	5,144.00	= 2,572.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,751.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	5,144.00	= 5,144.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5159	226.2	X .15	X	4,751.00	= 161,201.43
	9-12 DISADVANTAGED @ .5159	107.0	X .15	X	5,144.00	= 82,561.20
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,751.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,144.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	438.5		X	100.00	= 43,850.00
	9-12 STUDENT ASSESSMENT	207.5		X	100.00	= 20,750.00
	K-8 TECHNOLOGY RESOURCES	438.5		X	83.00	= 36,395.50
	9-12 TECHNOLOGY RESOURCES	207.5		X	252.00	= 52,290.00
	K-2 PUPILS	145.5	X .10	X	4,751.00	= 69,127.05
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,664,966.05
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					3,078,571.48
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,078,571.48

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	50,446.91	X	101.80%	=	51,354.95
32	SPECIAL EDUCATION - EPS ALLOCATION					462,929.34
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					216,167.93
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					59,060.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					789,512.22
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,868,083.70

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05	HS ADDN	160,750.00	49,274.94	210,024.94
	05/01/06	HS ADDN	0.00	50,239.48	50,239.48
	11/01/05	NEW ELEM SCHOOL	232,750.00	51,444.88	284,194.88
	05/01/06	NEW ELEM SCHOOL	0.00	42,913.26	42,913.26
42	TOTAL PRINCIPAL & INTEREST		393,500.00	193,872.56	587,372.56
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				10,549.54
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				597,922.10
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,466,005.80

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		
FORT FAIRFIELD	646.0 100.00%	137,000,000	8.26	1,131,620.00		4,466,005.80	1,131,620.00	100.00% 8.26M
TOTAL	646.0	137,000,000		1,131,620.00		4,466,005.80	1,131,620.00	100.00% 8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,466,005.80	1,131,620.00	3,334,385.80
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,466,005.80	1,131,620.00	3,334,385.80
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			95,593.95
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			171,498.99
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
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			3,601,478.74
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 25.34%	STATE SHARE % = 74.66%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 19.36%	STATE SHARE % = 80.64%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,052,400.37		