

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 21

2005-06

521 - 521

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 | 425.0 | 252.0 | 677.0 ( 66%) | 345.0 ( 34%) | 1,022.0 |

| 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        | 25.0 (17:1) | 15.8 (16:1) | 23.0 (15:1) | = | 63.8 /       | 69.3 =       | .92 X   | 2734,990 =       | 1660,686          | 855,505          |
| B. GUIDANCE        | 1.2 (350:1) | 0.7 (350:1) | 1.4 (250:1) | = | 3.3 /        | 2.0 =        | 1.65 X  | 73,712 =         | 80,273            | 41,352           |
| C. LIBRARIANS      | 0.5 (800:1) | 0.3 (800:1) | 0.4 (800:1) | = | 1.2 /        | 1.0 =        | 1.20 X  | 33,918 =         | 26,863            | 13,839           |
| D. HEALTH          | 0.5 (800:1) | 0.3 (800:1) | 0.4 (800:1) | = | 1.2 /        | 1.7 =        | .71 X   | 62,608 =         | 29,338            | 15,114           |
| E. EDUCATION TECHS | 4.3 (100:1) | 2.5 (100:1) | 1.4 (250:1) | = | 8.2 /        | 11.7 =       | .70 X   | 175,774 =        | 81,208            | 41,834           |
| F. LIBRARY TECHS   | 0.9 (500:1) | 0.5 (500:1) | 0.7 (500:1) | = | 2.1 /        | 2.0 =        | 1.05 X  | 35,162 =         | 24,367            | 12,553           |
| G. CLERICAL        | 2.1 (200:1) | 1.3 (200:1) | 1.7 (200:1) | = | 5.1 /        | 7.3 =        | .70 X   | 171,968 =        | 79,449            | 40,929           |
| H. SCHOOL ADMIN.   | 1.4 (305:1) | 0.8 (305:1) | 1.1 (315:1) | = | 3.3 /        | 5.1 =        | .65 X   | 314,937 =        | 135,108           | 69,601           |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 31  | 31    | 20,987     | 10,695    |
| B. Supplies and Equipment           | 295 | 408   | 199,715    | 140,760   |
| C. Professional Development         | 50  | 50    | 33,850     | 17,250    |
| D. Instructional Leadership Support | 20  | 20    | 13,540     | 6,900     |
| E. Co- and Extra-Curricular Student | 28  | 97    | 18,956     | 33,465    |
| F. System Administration/Support    | 341 | 338   | 230,857    | 116,610   |
| G. Operations & Maintenance         | 907 | 1,078 | 614,039    | 371,910   |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 341,460    | 175,904   |
| B. Education & Library Technicians         | 36.00%     | 38,007     | 19,579    |
| C. Clerical                                | 29.00%     | 23,040     | 11,869    |
| D. School Administrators                   | 14.00%     | 18,915     | 9,744     |

|  |          |         |
|--|----------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93) | -179,179 | -92,296 |
| 16 Adjustment for Title I Revenues   | -104,286 | -53,723 |

|                 |          |          |
|-----------------|----------|----------|
| 17 TOTALS       | 3387,192 | 1859,393 |
| 18 E.P.S. RATES | 5,003    | 5,390    |

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S.A.D. 21

2005-06

521 - 521

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## A. OPERATING COST ALLOCATIONS

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|    |   |             |             |         |           |                |
|----|---|-------------|-------------|---------|-----------|----------------|
| 19 | RESIDENT PUPILS                                     | K-8         | 9-12        | TOTAL   |           |                |
|    | APRIL 2002  | 732.0       | 366.0       | 1,098.0 |           |                |
|    | OCTOBER 2002  | 701.0       | 373.0       | 1,074.0 |           |                |
|    | APRIL 2003  | 689.0       | 364.0       | 1,053.0 |           |                |
|    | OCTOBER 2003  | 669.0       | 361.0       | 1,030.0 |           |                |
|    | APRIL 2004  | 687.0       | 353.0       | 1,040.0 |           |                |
|    | OCTOBER 2004  | 671.0       | 382.0       | 1,053.0 |           |                |
| 21 | BASIC COUNTS  | AVG. CAL.   | DECLINING   | X       | SAU       |                |
|    |   | YEAR PUPILS | ENROLL. ADJ | X       | EPS RATES |                |
|    | K-8 PUPILS  | 679.0 +     | 12.50       | X       | 5,003.00  | = 3,459,574.50 |
|    | 9-12 PUPILS   | 367.5 +     | 0.00        | X       | 5,390.00  | = 1,980,825.00 |
|    | ADULT EDUC. COURSES AT .1                           | 4.4         |             | X       | 5,390.00  | = 23,716.00    |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000       |             | X       | 5,003.00  | = 0.00         |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.375       |             | X       | 5,390.00  | = 2,021.25     |
|    | WEIGHTED COUNTS                                     | PUPILS      | WEIGHTS     | X       |           |                |
|    | K-8 DISADVANTAGED @ .4138                           | 281.0       | X .15       | X       | 5,003.00  | = 210,876.45   |
|    | 9-12 DISADVANTAGED @ .4138                          | 152.1       | X .15       | X       | 5,390.00  | = 122,972.85   |
|    | K-8 LIMITED ENGLISH PROF.                           | 0.0         | X .500      | X       | 5,003.00  | = 0.00         |
|    | 9-12 LIMITED ENGLISH PROF.                          | 0.0         | X .500      | X       | 5,390.00  | = 0.00         |
|    | TARGETED FUNDS                                      | PUPILS      | WEIGHTS     | X       |           |                |
|    | K-8 STUDENT ASSESSMENT                              | 679.0       |             | X       | 100.00    | = 67,900.00    |
|    | 9-12 STUDENT ASSESSMENT                             | 367.5       |             | X       | 100.00    | = 36,750.00    |
|    | K-8 TECHNOLOGY RESOURCES                            | 679.0       |             | X       | 83.00     | = 56,357.00    |
|    | 9-12 TECHNOLOGY RESOURCES                           | 367.5       |             | X       | 252.00    | = 92,610.00    |
|    | K-2 PUPILS  | 207.0       | X .10       | X       | 5,003.00  | = 103,562.10   |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |             |             |         |           |                |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |             |             |         |           | = 25,572.80    |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |             |             |         |           | = 0.00         |
|    | OPERATING ALLOCATION                                |             |             |         |           | 6,182,737.95   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 % |             |             |         |           | 5,193,499.87   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |             |             |         |           | 5,193,499.87   |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 21

2005-06

521 - 521

B. OTHER SUBSIDIZABLE COSTS

|    |  |            |   |         |   |              |
|----|--|------------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2003-04                                     | 0.00       | X | 101.80% | = | 0.00         |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |            |   |         |   | 809,319.55   |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04                                  | 289,845.83 | X | 101.80% | = | 295,063.05   |
| 35 | TRANSPORTATION - EPS ALLOCATION  |            |   |         |   | 443,537.93   |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2004-05                                     |            |   |         |   | 54,995.83    |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |            |   |         |   | 1,602,916.36 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |            |   |         |   | 6,796,416.23 |

C. DEBT SERVICE ALLOCATIONS

|     |   |                   |            |            |  |              |
|-----|---|-------------------|------------|------------|--|--------------|
| 41  | DEBT SERVICE                                      | NAME OF PROJECT   | PRINCIPAL  | INTEREST   |  |              |
|     | 11/01/05  | ADDN TO DIRIGO HS | 214,800.00 | 68,144.13  |  | 282,944.13   |
|     | 05/01/06  | ADDN TO DIRIGO HS | 0.00       | 67,131.78  |  | 67,131.78    |
| 42  | TOTAL PRINCIPAL & INTEREST                        |                   | 214,800.00 | 135,275.91 |  | 350,075.91   |
| 43  | APPROVED LEASES FOR 2004-05                       |                   |            |            |  | 28,601.33    |
| 43A | APPROVED LEASE PURCHASES FOR 2004-05              |                   |            |            |  | 21,301.70    |
| 44  | INSURED VALUE FACTOR FOR 2003-04                  |                   |            |            |  | 0.00         |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                   |            |            |  | 399,978.94   |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                   |            |            |  | 7,196,395.17 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

|          | AVG. CAL.<br>YEAR PUPILS |        | 2004 STATE<br>VALUATION | MILL<br>EXPECTATION | LOCAL<br>CONTRIBUTION | TOTAL<br>ALLOCATION | LOCAL<br>CONTRIBUTION |         |       |
|----------|--------------------------|--------|-------------------------|---------------------|-----------------------|---------------------|-----------------------|---------|-------|
| CANTON   | 176.0                    | 16.82% | 37,350,000              | 8.26                | 308,511.00            | 1,210,433.67        | 308,511.00            | 16.28%  | 8.26M |
| CARTHAGE | 79.5                     | 7.60%  | 15,800,000              | 8.26                | 130,508.00            | 546,926.03          | 130,508.00            | 6.89%   | 8.26M |
| DIXFIELD | 512.5                    | 48.97% | 95,400,000              | 8.26                | 788,004.00            | 3,524,074.71        | 788,004.00            | 41.58%  | 8.26M |
| PERU     | 278.5                    | 26.61% | 80,900,000              | 8.26                | 668,234.00            | 1,914,960.75        | 668,234.00            | 35.25%  | 8.26M |
| TOTAL    | 1,046.5                  |        | 229,450,000             |                     | 1,895,257.00          | 7,196,395.16        | 1,895,257.00          | 100.00% | 8.26M |

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S.A.D. 21

2005-06

521 - 521

| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION    | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION  |
|---|------------------------|-----------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              | 7,196,395.17           | 1,895,257.00          | 5,301,138.17           |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           | 7,196,395.17           | 1,895,257.00          | 5,301,138.17           |
| 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   |                        |                       | 1,187.26               |
| 58A TRANSITION ADJUSTMENT   |                        |                       | 0.00                   |
| 58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)                               |                        |                       | 0.00                   |
| 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                            |                        |                       | 5,299,950.91           |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          | LOCAL SHARE % = 26.34% |                       | STATE SHARE % = 73.66% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 26.35% |                       | STATE SHARE % = 73.65% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 8,185,633.25           |                       |                        |