

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 25

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	184.5	105.5	290.0 (66%)	150.5 (34%)	440.5

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	10.9 (17:1)	6.6 (16:1)	10.0 (15:1)	=	27.5 /	39.2 =	.70 X	1693,790 =	782,531	403,122
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.6 (250:1)	=	1.4 /	1.0 =	1.40 X	44,067 =	40,718	20,976
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	0.0 =	.50 X	0 =	8,814	4,540
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	0.5 =	1.00 X	22,531 =	14,870	7,661
E. EDUCATION TECHS	1.8 (100:1)	1.1 (100:1)	0.6 (250:1)	=	3.5 /	9.0 =	.39 X	127,166 =	32,733	16,862
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9 /	1.0 =	.90 X	15,880 =	9,433	4,859
G. CLERICAL	0.9 (200:1)	0.5 (200:1)	0.8 (200:1)	=	2.2 /	3.0 =	.73 X	67,584 =	32,562	16,774
H. SCHOOL ADMIN.	0.6 (305:1)	0.3 (305:1)	0.5 (315:1)	=	1.4 /	2.0 =	.70 X	123,658 =	57,130	29,431

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	8,990	4,666
B. Supplies and Equipment	295	408	85,550	61,404
C. Professional Development	50	50	14,500	7,525
D. Instructional Leadership Support	20	20	5,800	3,010
E. Co- and Extra-Curricular Student	28	97	8,120	14,599
F. System Administration/Support	341	338	98,890	50,869
G. Operations & Maintenance	907	1,078	263,030	162,239

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	160,917	82,897
B. Education & Library Technicians	36.00%	15,180	7,820
C. Clerical	29.00%	9,443	4,864
D. School Administrators	14.00%	7,998	4,120

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-141,758	-73,031
16 Adjustment for Title I Revenues	-107,123	-55,184

17 TOTALS	1408,327	780,022
18 E.P.S. RATES	4,856	5,183

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	284.0	142.0	426.0		
	OCTOBER 2002	286.0	130.0	416.0		
	APRIL 2003	276.0	134.0	410.0		
	OCTOBER 2003	270.0	123.0	393.0		
	APRIL 2004	264.0	122.0	386.0		
	OCTOBER 2004	274.0	117.0	391.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	269.0 +	6.66	X	4,856.00	= 1,338,604.96
	9-12 PUPILS	119.5 +	8.50	X	5,183.00	= 663,424.00
	ADULT EDUC. COURSES AT .1	1.7		X	5,183.00	= 8,811.10
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,856.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	5,183.00	= 1,943.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5862	157.7	X .15	X	4,856.00	= 114,868.68
	9-12 DISADVANTAGED @ .5862	70.1	X .15	X	5,183.00	= 54,499.25
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,856.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,183.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	269.0		X	100.00	= 26,900.00
	9-12 STUDENT ASSESSMENT	119.5		X	100.00	= 11,950.00
	K-8 TECHNOLOGY RESOURCES	269.0		X	83.00	= 22,327.00
	9-12 TECHNOLOGY RESOURCES	119.5		X	252.00	= 30,114.00
	K-2 PUPILS	100.0	X .10	X	4,856.00	= 48,560.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 85,367.88
	OPERATING ALLOCATION					2,407,370.50
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					2,022,191.22
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,022,191.22

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					313,946.63
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	133,886.18	X	101.80%	=	136,296.13
35	TRANSPORTATION - EPS ALLOCATION					220,266.83
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					56,229.50
39	TOTAL OTHER SUBSIDIZABLE COSTS					726,739.09
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,748,930.31

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 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,748,930.31

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION	MILL X EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		LOCAL CONTRIBUTION		
MT. CHASE PLT.	23.5	6.05%	19,000,000	8.26	156,940.00		166,310.28	156,940.00	16.78%	8.26M	
PATEN	157.5	40.54%	31,050,000	8.26	256,473.00		1,114,416.35	256,473.00	27.42%	8.26M	
SHERMAN	132.5	34.11%	27,100,000	8.26	223,846.00		937,660.13	223,846.00	23.93%	8.26M	
STACYVILLE	75.0	19.30%	36,100,000	8.26	298,186.00		530,543.55	298,186.00	31.87%	8.26M	
TOTAL	388.5		113,250,000		935,445.00		2,748,930.31	935,445.00	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	2,748,930.31	935,445.00	1,813,485.31
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,748,930.31	935,445.00	1,813,485.31
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			12,600.00
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)			48,210.00
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			1,849,095.31
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 34.03%	STATE SHARE % = 65.97%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 32.73%	STATE SHARE % = 67.27%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,134,109.59		