

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 41

2005-06

541 - 541

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	343.0	234.5	577.5 (66%)	295.5 (34%)	873.0

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	20.2 (17:1)	14.7 (16:1)	19.7 (15:1)	=	54.6 /	52.6 =	1.04 X	2197,508 =	1508,369	777,039
B. GUIDANCE	1.0 (350:1)	0.7 (350:1)	1.2 (250:1)	=	2.9 /	5.0 =	.58 X	183,478 =	70,235	36,182
C. LIBRARIANS	0.4 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.1 /	1.0 =	1.10 X	51,812 =	37,615	19,378
D. HEALTH	0.4 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.1 /	1.0 =	1.10 X	41,473 =	30,109	15,511
E. EDUCATION TECHS	3.4 (100:1)	2.3 (100:1)	1.2 (250:1)	=	6.9 /	17.8 =	.39 X	253,548 =	65,263	33,621
F. LIBRARY TECHS	0.7 (500:1)	0.5 (500:1)	0.6 (500:1)	=	1.8 /	2.2 =	.82 X	34,028 =	18,416	9,487
G. CLERICAL	1.7 (200:1)	1.2 (200:1)	1.5 (200:1)	=	4.4 /	5.2 =	.85 X	131,293 =	73,655	37,944
H. SCHOOL ADMIN.	1.1 (305:1)	0.8 (305:1)	0.9 (315:1)	=	2.8 /	2.8 =	1.00 X	177,026 =	116,837	60,189

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	17,903	9,161
B. Supplies and Equipment	295	408	170,363	120,564
C. Professional Development	50	50	28,875	14,775
D. Instructional Leadership Support	20	20	11,550	5,910
E. Co- and Extra-Curricular Student	28	97	16,170	28,664
F. System Administration/Support	341	338	196,928	99,879
G. Operations & Maintenance	907	1,078	523,793	318,549

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	312,802	161,141
B. Education & Library Technicians	36.00%	30,124	15,519
C. Clerical	29.00%	21,360	11,004
D. School Administrators	14.00%	16,357	8,426

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-115,952	-59,730
16 Adjustment for Title I Revenues	-193,435	-99,648

17 TOTALS	2957,336	1623,564
18 E.P.S. RATES	5,121	5,494

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	563.0	258.0	821.0		
	OCTOBER 2002	534.0	254.0	788.0		
	APRIL 2003	513.0	249.0	762.0		
	OCTOBER 2003	490.0	256.0	746.0		
	APRIL 2004	507.0	251.0	758.0		
	OCTOBER 2004	492.0	263.0	755.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	499.5 +	17.00	X	5,121.00	= 2,644,996.50
	9-12 PUPILS	257.0 +	0.00	X	5,494.00	= 1,411,958.00
	ADULT EDUC. COURSES AT .1	3.8		X	5,494.00	= 20,877.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,121.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,494.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7189	359.1	X .15	X	5,121.00	= 275,842.67
	9-12 DISADVANTAGED @ .7189	184.8	X .15	X	5,494.00	= 152,293.68
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,121.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,494.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	499.5		X	100.00	= 49,950.00
	9-12 STUDENT ASSESSMENT	257.0		X	100.00	= 25,700.00
	K-8 TECHNOLOGY RESOURCES	499.5		X	83.00	= 41,458.50
	9-12 TECHNOLOGY RESOURCES	257.0		X	252.00	= 64,764.00
	K-2 PUPILS	150.5	X .10	X	5,121.00	= 77,071.05
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 30,003.25
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,794,914.85
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					4,027,728.47
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,027,728.47

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541 - 541

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					549,758.28
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	52,087.34	X	101.80%	=	53,024.91
35	TRANSPORTATION - EPS ALLOCATION					278,023.56
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					52,467.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					933,273.75
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,961,002.22

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				30,266.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				30,266.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,991,268.22

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION	MILL X EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
ATKINSON	48.5	6.41%	14,950,000	8.26	123,487.00		319,940.29	123,487.00	11.07%	8.26M
BROWNVILLE	173.0	22.87%	35,000,000	8.26	289,100.00		1,141,503.04	289,100.00	25.92%	8.26M
LAGRANGE	127.0	16.79%	22,950,000	8.26	189,567.00		838,033.93	189,567.00	16.99%	8.26M
MILO	408.0	53.93%	62,150,000	8.26	513,359.00		2,691,790.95	513,359.00	46.02%	8.26M
TOTAL	756.5		135,050,000		1,115,513.00		4,991,268.21	1,115,513.00	100.00%	8.26M

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541 - 541

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,991,268.22	1,115,513.00	3,875,755.22
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,991,268.22	1,115,513.00	3,875,755.22
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			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			3,875,755.22
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 22.35%	STATE SHARE % = 77.65%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 22.35%	STATE SHARE % = 77.65%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,758,454.60		