

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SO AROOS CSD

2005-06

909 - 909

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	160.5	101.0	261.5 (63%)	153.0 (37%)	414.5

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	9.4 (17:1)	6.3 (16:1)	10.2 (15:1)	=	25.9 /	30.4 =	.85 X	1226,173 =	656,616	385,631
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.6 (250:1)	=	1.4 /	1.0 =	1.40 X	51,545 =	45,463	26,700
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	.50 X	29,912 =	9,422	5,534
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	.50 X	37,485 =	11,808	6,935
E. EDUCATION TECHS	1.6 (100:1)	1.0 (100:1)	0.6 (250:1)	=	3.2 /	6.0 =	.53 X	93,514 =	31,224	18,338
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.8 /	0.0 =	.80 X	0 =	6,352	3,730
G. CLERICAL	0.8 (200:1)	0.5 (200:1)	0.8 (200:1)	=	2.1 /	5.0 =	.42 X	122,392 =	32,385	19,020
H. SCHOOL ADMIN.	0.5 (305:1)	0.3 (305:1)	0.5 (315:1)	=	1.3 /	2.5 =	.52 X	163,033 =	53,410	31,367

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	8,107	4,743
B. Supplies and Equipment	295	408	77,143	62,424
C. Professional Development	50	50	13,075	7,650
D. Instructional Leadership Support	20	20	5,230	3,060
E. Co- and Extra-Curricular Student	28	97	7,322	14,841
F. System Administration/Support	341	338	89,172	51,714
G. Operations & Maintenance	907	1,078	237,181	164,934

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	137,429	80,712
B. Education & Library Technicians	36.00%	13,527	7,944
C. Clerical	29.00%	9,392	5,516
D. School Administrators	14.00%	7,477	4,391

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-122,713	-72,067
16 Adjustment for Title I Revenues	-89,805	-52,743

17 TOTALS	1239,215	780,373
18 E.P.S. RATES	4,739	5,100

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	274.0	138.0	412.0		
	OCTOBER 2002	272.0	145.0	417.0		
	APRIL 2003	278.0	143.0	421.0		
	OCTOBER 2003	266.0	153.0	419.0		
	APRIL 2004	266.0	149.0	415.0		
	OCTOBER 2004	251.0	153.0	404.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	258.5 +	9.33	X	4,739.00	= 1,269,246.37
	9-12 PUPILS	151.0 +	0.00	X	5,100.00	= 770,100.00
	ADULT EDUC. COURSES AT .1	2.0		X	5,100.00	= 10,200.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,739.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,100.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6061	156.7	X .15	X	4,739.00	= 111,390.20
	9-12 DISADVANTAGED @ .6061	91.5	X .15	X	5,100.00	= 69,997.50
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,739.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,100.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	258.5		X	100.00	= 25,850.00
	9-12 STUDENT ASSESSMENT	151.0		X	100.00	= 15,100.00
	K-8 TECHNOLOGY RESOURCES	258.5		X	83.00	= 21,455.50
	9-12 TECHNOLOGY RESOURCES	151.0		X	252.00	= 38,052.00
	K-2 PUPILS	77.0	X .10	X	4,739.00	= 36,490.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 78,762.98
	OPERATING ALLOCATION					2,446,644.85
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					2,055,181.67
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,055,181.67

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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					369,095.13
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	133,403.72	X	101.80%	=	135,804.99
35	TRANSPORTATION - EPS ALLOCATION					158,066.16
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					55,724.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					718,690.28
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,773,871.95

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)					2,773,871.95

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	X	MILL EXPECTATION	=	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		LOCAL CONTRIBUTION		
CRYSTAL	42.5	10.38%	13,400,000	8.26	=	110,684.00		287,927.91		110,684.00	11.49%	8.26M
DYER BROOK	25.5	6.23%	10,800,000	8.26	=	89,208.00		172,812.22		89,208.00	9.26%	8.26M
ISLAND FALLS	105.5	25.76%	47,600,000	8.26	=	393,176.00		714,549.41		393,176.00	40.82%	8.26M
MERRILL	53.0	12.94%	9,100,000	8.26	=	75,166.00		358,939.03		75,166.00	7.80%	8.26M
OAKFIELD	127.5	31.14%	23,350,000	8.26	=	192,871.00		863,783.73		192,871.00	20.03%	8.26M
SMYRNA	55.5	13.55%	12,350,000	8.26	=	102,011.00		375,859.65		102,011.00	10.60%	8.26M
TOTAL	409.5		116,600,000			963,116.00		2,773,871.95		963,116.00	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
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,773,871.95	963,116.00	1,810,755.95
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,773,871.95	963,116.00	1,810,755.95
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)			87,802.54
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			49,231.00
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			1,947,789.49
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 34.72%	STATE SHARE % = 65.28%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 29.78%	STATE SHARE % = 70.22%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,165,335.13		