

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 25

2006-07

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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 2005	189.0	104.5	293.5 ( 67%)	145.5 ( 33%)	439.0

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	11.1 (17:1)	6.5 (16:1)	9.7 (15:1)	=	27.3 /	37.9 =	.72 X	1645,527 =	793,802	390,977
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.6 (250:1)	=	1.4 /	1.0 =	1.40 X	45,380 =	42,566	20,966
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	0.0 =	.50 X	0 =	9,214	4,538
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	0.8 =	.63 X	37,647 =	15,891	7,827
E. EDUCATION TECHS	1.9 (100:1)	1.0 (100:1)	0.6 (250:1)	=	3.5 /	6.5 =	.54 X	104,622 =	37,852	18,644
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9 /	1.0 =	.90 X	17,518 =	10,563	5,203
G. CLERICAL	0.9 (200:1)	0.5 (200:1)	0.7 (200:1)	=	2.1 /	3.0 =	.70 X	73,009 =	34,241	16,865
H. SCHOOL ADMIN.	0.6 (305:1)	0.3 (305:1)	0.5 (315:1)	=	1.4 /	2.0 =	.70 X	129,494 =	60,733	29,913

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	9,392	4,656
B. Supplies and Equipment	302	418	88,637	60,819
C. Professional Development	51	51	14,969	7,421
D. Instructional Leadership Support	20	20	5,870	2,910
E. Co- and Extra-Curricular Student	29	99	8,512	14,405
F. System Administration/Support	349	346	102,432	50,343
G. Operations & Maintenance	929	1,104	272,662	160,632

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	163,680	80,619
B. Education & Library Technicians	36.00%	17,429	8,585
C. Clerical	29.00%	9,930	4,891
D. School Administrators	14.00%	8,503	4,188

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-145,655	-71,744
16 Adjustment for Title I Revenues	-76,614	-37,735

17 TOTALS	1484,607	784,921
18 E.P.S. RATES	5,058	5,395

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2005	264.0	109.0	373.0		
	OCTOBER 2005	279.0	125.0	404.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	271.5 +	0.00	X	5,058.00	= 1,373,247.00
	9-12 PUPILS	117.0 +	4.66	X	5,395.00	= 656,355.70
	ADULT EDUC. COURSES AT .1	1.6		X	5,395.00	= 8,632.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,058.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,395.00	= 674.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6455	175.3	X .15	X	5,058.00	= 133,000.11
	9-12 DISADVANTAGED @ .6455	75.5	X .15	X	5,395.00	= 61,098.38
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,058.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,395.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	271.5		X	79.00	= 21,448.50
	9-12 STUDENT ASSESSMENT	117.0		X	79.00	= 9,243.00
	K-8 TECHNOLOGY RESOURCES	271.5		X	85.00	= 23,077.50
	9-12 TECHNOLOGY RESOURCES	117.0		X	258.00	= 30,186.00
	K-2 PUPILS	108.0	X .10	X	5,058.00	= 54,626.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 111,302.07
	9-12 SMALL SCHOOL ADJUSTMENT					= 72,473.98
	OPERATING ALLOCATION					2,555,365.02
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					2,299,828.51
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,299,828.51

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					370,098.56
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	152,177.00	X	102.40%	=	155,829.25
35	TRANSPORTATION - EPS ALLOCATION					229,148.10
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					30,090.47
39	TOTAL OTHER SUBSIDIZABLE COSTS					785,166.38
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,084,994.89

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 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,084,994.89

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2005 STATE		MILL	LOCAL	TOTAL	LOCAL			
	YEAR	PUPILS	VALUATION	X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION			
MT. CHASE PLT.	26.5	6.82%	19,950,000		7.60	151,620.00		210,396.65	151,620.00	16.86%	7.60M
PATEN	152.5	39.25%	33,000,000		7.60	250,800.00		1,210,860.49	250,800.00	27.88%	7.60M
SHERMAN	139.0	35.78%	28,400,000		7.60	215,840.00		1,103,811.17	215,840.00	24.00%	7.60M
STACYVILLE	70.5	18.15%	37,000,000		7.60	281,200.00		559,926.57	281,200.00	31.26%	7.60M
TOTAL	388.5		118,350,000			899,460.00		3,084,994.88	899,460.00	100.00%	7.60M

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A U G U S T A 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,084,994.89	899,460.00	2,185,534.89
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,084,994.89	899,460.00	2,185,534.89
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			27,490.00
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			2,200,424.89
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 29.16% STATE SHARE % = 70.84%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 28.67% STATE SHARE % = 71.33%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,340,531.40		