

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LIMESTONE

2005-06

236 - 247

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	178.0	76.0	254.0 (72%)	100.5 (28%)	354.5

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	10.5 (17:1)	4.8 (16:1)	6.7 (15:1)	=	22.0 /	29.6 =	.74 X	1181,469 =	629,487	244,800
B. GUIDANCE	0.5 (350:1)	0.2 (350:1)	0.4 (250:1)	=	1.1 /	1.0 =	1.10 X	49,408 =	39,131	15,218
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	0.0 =	.40 X	0 =	7,692	2,991
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	0.0 =	.40 X	0 =	9,647	3,752
E. EDUCATION TECHS	1.8 (100:1)	0.8 (100:1)	0.4 (250:1)	=	3.0 /	5.0 =	.60 X	72,972 =	31,524	12,259
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.2 (500:1)	=	0.8 /	0.0 =	.80 X	0 =	7,259	2,823
G. CLERICAL	0.9 (200:1)	0.4 (200:1)	0.5 (200:1)	=	1.8 /	3.0 =	.60 X	74,177 =	32,044	12,462
H. SCHOOL ADMIN.	0.6 (305:1)	0.2 (305:1)	0.3 (315:1)	=	1.1 /	1.4 =	.79 X	87,081 =	49,532	19,262

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	7,874	3,116
B. Supplies and Equipment	295	408	74,930	41,004
C. Professional Development	50	50	12,700	5,025
D. Instructional Leadership Support	20	20	5,080	2,010
E. Co- and Extra-Curricular Student	28	97	7,112	9,749
F. System Administration/Support	341	338	86,614	33,969
G. Operations & Maintenance	907	1,078	230,378	108,339

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	130,332	50,685
B. Education & Library Technicians	36.00%	13,962	5,430
C. Clerical	29.00%	9,293	3,614
D. School Administrators	14.00%	6,934	2,697

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-97,471	-37,910
16 Adjustment for Title I Revenues	-91,284	-35,499

17 TOTALS	1202,769	505,794
18 E.P.S. RATES	4,735	5,033

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	242.0	98.0	340.0		
	OCTOBER 2002	248.0	96.0	344.0		
	APRIL 2003	259.0	90.0	349.0		
	OCTOBER 2003	261.0	88.0	349.0		
	APRIL 2004	270.0	83.0	353.0		
	OCTOBER 2004	241.0	94.0	335.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	255.5 +	0.00	X	4,735.00	= 1,209,792.50
	9-12 PUPILS	88.5 +	3.00	X	5,033.00	= 460,519.50
	ADULT EDUC. COURSES AT .1	0.0		X	5,033.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,735.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,033.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5546	141.7	X .15	X	4,735.00	= 100,642.43
	9-12 DISADVANTAGED @ .5546	49.1	X .15	X	5,033.00	= 37,068.05
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,735.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,033.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	255.5		X	100.00	= 25,550.00
	9-12 STUDENT ASSESSMENT	88.5		X	100.00	= 8,850.00
	K-8 TECHNOLOGY RESOURCES	255.5		X	83.00	= 21,206.50
	9-12 TECHNOLOGY RESOURCES	88.5		X	252.00	= 22,302.00
	K-2 PUPILS	97.0	X .10	X	4,735.00	= 45,929.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,931,860.48
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					1,622,762.80
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,622,762.80

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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					454,005.63
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					181,092.78
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					635,098.41
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,257,861.21

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)				2,257,861.21

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2004 STATE		MILL	LOCAL	TOTAL	LOCAL			
	YEAR	PUPILS	VALUATION	X	EXPECTATION	=	CONTRIBUTION	OR	ALLOCATION	CONTRIBUTION	
LIMESTONE	344.0	100.00%	50,400,000		8.26		416,304.00		2,257,861.21	416,304.00 100.00%	8.26M
TOTAL	344.0		50,400,000				416,304.00		2,257,861.21	416,304.00 100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,257,861.21	416,304.00	1,841,557.21
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,257,861.21	416,304.00	1,841,557.21
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			180,344.24
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			101,095.07
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			35,904.00
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			2,158,900.52
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 18.44%		STATE SHARE % = 81.56%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 4.38%		STATE SHARE % = 95.62%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,566,958.89		