

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 50

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	404.0	246.0	650.0 (66%)	332.5 (34%)	982.5

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	23.8 (17:1)	15.4 (16:1)	22.2 (15:1)	=	61.4 /	76.8 =	.80 X	3087,175 =	1630,028	839,712
B. GUIDANCE	1.2 (350:1)	0.7 (350:1)	1.3 (250:1)	=	3.2 /	5.0 =	.64 X	232,618 =	98,258	50,618
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	4.0 =	.30 X	171,460 =	33,949	17,489
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	1.7 =	.71 X	59,339 =	27,806	14,325
E. EDUCATION TECHS	4.0 (100:1)	2.5 (100:1)	1.3 (250:1)	=	7.8 /	17.3 =	.45 X	260,025 =	77,227	39,784
F. LIBRARY TECHS	0.8 (500:1)	0.5 (500:1)	0.7 (500:1)	=	2.0 /	0.8 =	2.50 X	13,712 =	22,625	11,655
G. CLERICAL	2.0 (200:1)	1.2 (200:1)	1.7 (200:1)	=	4.9 /	7.0 =	.70 X	159,895 =	73,872	38,055
H. SCHOOL ADMIN.	1.3 (305:1)	0.8 (305:1)	1.1 (315:1)	=	3.2 /	4.5 =	.71 X	274,651 =	128,701	66,301

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	20,150	10,308
B. Supplies and Equipment	295	408	191,750	135,660
C. Professional Development	50	50	32,500	16,625
D. Instructional Leadership Support	20	20	13,000	6,650
E. Co- and Extra-Curricular Student	28	97	18,200	32,253
F. System Administration/Support	341	338	221,650	112,385
G. Operations & Maintenance	907	1,078	589,550	358,435

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	340,108	175,207
B. Education & Library Technicians	36.00%	35,947	18,518
C. Clerical	29.00%	21,423	11,036
D. School Administrators	14.00%	18,018	9,282

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-126,191	-65,007

17 TOTALS	3468,570	1899,290
18 E.P.S. RATES	5,336	5,712

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	706.0	354.0	1,060.0		
	OCTOBER 2002	691.0	365.0	1,056.0		
	APRIL 2003	684.0	346.0	1,030.0		
	OCTOBER 2003	658.0	347.0	1,005.0		
	APRIL 2004	647.0	331.0	978.0		
	OCTOBER 2004	633.0	345.0	978.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	640.0 +	29.83	X	5,336.00	= 3,574,212.88
	9-12 PUPILS	338.0 +	10.00	X	5,712.00	= 1,987,776.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,712.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,336.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	5,712.00	= 5,712.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3094	198.0	X .15	X	5,336.00	= 158,479.20
	9-12 DISADVANTAGED @ .3094	104.6	X .15	X	5,712.00	= 89,621.28
	K-8 LIMITED ENGLISH PROF.	2.0	X .500	X	5,336.00	= 5,336.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,712.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	640.0		X	100.00	= 64,000.00
	9-12 STUDENT ASSESSMENT	338.0		X	100.00	= 33,800.00
	K-8 TECHNOLOGY RESOURCES	640.0		X	83.00	= 53,120.00
	9-12 TECHNOLOGY RESOURCES	338.0		X	252.00	= 85,176.00
	K-2 PUPILS	201.0	X .10	X	5,336.00	= 107,253.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,164,486.96
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					5,178,169.04
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,178,169.04

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	85,430.28	X	101.80%	=	86,968.03
32	SPECIAL EDUCATION - EPS ALLOCATION					979,416.46
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	308,631.00	X	101.80%	=	314,186.36
35	TRANSPORTATION - EPS ALLOCATION					412,513.79
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					54,124.93
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,847,209.56
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,025,378.60

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05	ST GEORGE ELEM ADDN	138,000.00	49,761.28		187,761.28
	05/01/06	ST GEORGE ELEM ADDN	0.00	46,393.53		46,393.53
42	TOTAL PRINCIPAL & INTEREST		138,000.00	96,154.81		234,154.81
43	APPROVED LEASES FOR 2004-05					0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05					71,336.00
44	INSURED VALUE FACTOR FOR 2003-04					0.00
47	TOTAL DEBT SERVICE ALLOCATION					305,490.81
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					7,330,869.41

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
CUSHING	240.5	24.59%	156,500,000	8.26	1,292,690.00	1,292,690.00	24.25%	8.26M
ST. GEORGE	345.5	35.33%	484,250,000	8.26	3,999,905.00	2,589,996.16	48.58%	5.35M
THOMASTON	392.0	40.08%	175,400,000	8.26	1,448,804.00	2,938,212.46	27.17%	8.26M
TOTAL	978.0		816,150,000		6,741,399.00	7,330,869.41	100.00%	6.53M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,330,869.41	5,331,490.16	1,999,379.25
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,330,869.41	5,331,490.16	1,999,379.25
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			1,614.05
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			1,997,765.20
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 72.73%		STATE SHARE % = 27.27%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 72.75%		STATE SHARE % = 27.25%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,317,187.33		