

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 49

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	1,118.5	650.5	1,769.0 ( 66%)	894.0 ( 34%)	2,663.0

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	65.8 (17:1)	40.7 (16:1)	59.6 (15:1)	=	166.1 /	184.6 =	.90 X	7564,477 =	4493,299	2314,730
B. GUIDANCE	3.2 (350:1)	1.9 (350:1)	3.6 (250:1)	=	8.7 /	9.5 =	.92 X	405,121 =	245,989	126,722
C. LIBRARIANS	1.4 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.3 /	3.0 =	1.10 X	154,901 =	112,458	57,933
D. HEALTH	1.4 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.3 /	4.2 =	.79 X	165,453 =	86,267	44,441
E. EDUCATION TECHS	11.2 (100:1)	6.5 (100:1)	3.6 (250:1)	=	21.3 /	9.8 =	2.17 X	155,370 =	222,521	114,632
F. LIBRARY TECHS	2.2 (500:1)	1.3 (500:1)	1.8 (500:1)	=	5.3 /	4.0 =	1.33 X	73,600 =	64,606	33,282
G. CLERICAL	5.6 (200:1)	3.3 (200:1)	4.5 (200:1)	=	13.4 /	15.9 =	.84 X	388,998 =	215,660	111,098
H. SCHOOL ADMIN.	3.7 (305:1)	2.1 (305:1)	2.8 (315:1)	=	8.6 /	9.0 =	.96 X	586,724 =	371,748	191,507

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	54,839	27,714
B. Supplies and Equipment	295	408	521,855	364,752
C. Professional Development	50	50	88,450	44,700
D. Instructional Leadership Support	20	20	35,380	17,880
E. Co- and Extra-Curricular Student	28	97	49,532	86,718
F. System Administration/Support	341	338	603,229	302,172
G. Operations & Maintenance	907	1,078	1604,483	963,732

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	938,222	483,327
B. Education & Library Technicians	36.00%	103,366	53,249
C. Clerical	29.00%	62,541	32,218
D. School Administrators	14.00%	52,045	26,811

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-210,706	-108,529
16 Adjustment for Title I Revenues	-448,044	-230,810

17 TOTALS	9267,738	5058,277
18 E.P.S. RATES	5,239	5,658

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	1,824.0	841.0	2,665.0		
	OCTOBER 2002	1,808.0	886.0	2,694.0		
	APRIL 2003	1,839.0	869.0	2,708.0		
	OCTOBER 2003	1,815.0	922.0	2,737.0		
	APRIL 2004	1,822.0	888.0	2,710.0		
	OCTOBER 2004	1,733.0	957.0	2,690.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,777.5 +	29.33	X	5,239.00	= 9,465,982.37
	9-12 PUPILS	922.5 +	0.00	X	5,658.00	= 5,219,505.00
	ADULT EDUC. COURSES AT .1	8.4		X	5,658.00	= 47,527.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,239.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	3.250		X	5,658.00	= 18,388.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5109	908.1	X .15	X	5,239.00	= 713,630.39
	9-12 DISADVANTAGED @ .5109	471.3	X .15	X	5,658.00	= 399,992.31
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,239.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,658.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,777.5		X	100.00	= 177,750.00
	9-12 STUDENT ASSESSMENT	922.5		X	100.00	= 92,250.00
	K-8 TECHNOLOGY RESOURCES	1,777.5		X	83.00	= 147,532.50
	9-12 TECHNOLOGY RESOURCES	922.5		X	252.00	= 232,470.00
	K-2 PUPILS	570.0	X .10	X	5,239.00	= 298,623.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,813,651.27
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					14,123,467.06
30	ADJUSTED TOTAL OPERATING ALLOCATION					14,123,467.06

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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					2,410,602.43
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	169,118.10	X	101.80%	=	172,162.23
35	TRANSPORTATION - EPS ALLOCATION					1,044,584.33
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					160,561.21
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,787,910.20
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,911,377.26

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05 BENTON, ADDN & REN ELEM	366,300.00	66,554.10		432,854.10
	05/01/06 BENTON, ADDN & REN ELEM	0.00	53,296.65		53,296.65
42	TOTAL PRINCIPAL & INTEREST	366,300.00	119,850.75		486,150.75
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				486,150.75
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				18,397,528.01

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.	YEAR PUPILS	2004 STATE VALUATION	MILL X EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION		
ALBION	345.0	12.78%	72,100,000	8.26	595,546.00	2,351,204.08	595,546.00	14.06%	8.26M
BENTON	453.5	16.80%	99,200,000	8.26	819,392.00	3,090,784.71	819,392.00	19.35%	8.26M
CLINTON	616.5	22.83%	108,100,000	8.26	892,906.00	4,200,155.64	892,906.00	21.08%	8.26M
FAIRFIELD	1,285.0	47.59%	233,350,000	8.26	1,927,471.00	8,755,383.58	1,927,471.00	45.51%	8.26M
TOTAL	2,700.0		512,750,000		4,235,315.00	18,397,528.01	4,235,315.00	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	18,397,528.01	4,235,315.00	14,162,213.01
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,397,528.01	4,235,315.00	14,162,213.01
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			14,162,213.01
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 23.02%	STATE SHARE % = 76.98%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 23.02%	STATE SHARE % = 76.98%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	21,087,712.22		