

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 58

2005-06

558 - 558

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	400.5	263.0	663.5 ( 69%)	299.0 ( 31%)	962.5

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	23.6 (17:1)	16.4 (16:1)	19.9 (15:1)	=	59.9 /	77.5 =	.77 X	3005,345 =	1596,740	717,376
B. GUIDANCE	1.1 (350:1)	0.8 (350:1)	1.2 (250:1)	=	3.1 /	2.8 =	1.11 X	128,193 =	98,183	44,111
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	1.0 =	1.20 X	28,844 =	23,883	10,730
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	1.0 =	1.20 X	41,473 =	34,340	15,428
E. EDUCATION TECHS	4.0 (100:1)	2.6 (100:1)	1.2 (250:1)	=	7.8 /	11.6 =	.67 X	171,348 =	79,214	35,589
F. LIBRARY TECHS	0.8 (500:1)	0.5 (500:1)	0.6 (500:1)	=	1.9 /	4.1 =	.46 X	64,729 =	20,545	9,230
G. CLERICAL	2.0 (200:1)	1.3 (200:1)	1.5 (200:1)	=	4.8 /	7.0 =	.69 X	172,051 =	81,913	36,802
H. SCHOOL ADMIN.	1.3 (305:1)	0.9 (305:1)	0.9 (315:1)	=	3.1 /	5.7 =	.54 X	345,592 =	128,768	57,852

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	20,569	9,269
B. Supplies and Equipment	295	408	195,733	121,992
C. Professional Development	50	50	33,175	14,950
D. Instructional Leadership Support	20	20	13,270	5,980
E. Co- and Extra-Curricular Student	28	97	18,578	29,003
F. System Administration/Support	341	338	226,254	101,062
G. Operations & Maintenance	907	1,078	601,795	322,322

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	333,098	149,653
B. Education & Library Technicians	36.00%	35,913	16,135
C. Clerical	29.00%	23,755	10,673
D. School Administrators	14.00%	18,028	8,099

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-99,797	-44,837
16 Adjustment for Title I Revenues	-215,558	-96,845

17 TOTALS	3268,397	1574,572
18 E.P.S. RATES	4,926	5,266

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	542.0	250.0	792.0		
	OCTOBER 2002	526.0	249.0	775.0		
	APRIL 2003	525.0	237.0	762.0		
	OCTOBER 2003	513.0	250.0	763.0		
	APRIL 2004	493.0	225.0	718.0		
	OCTOBER 2004	506.0	256.0	762.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	499.5 +	18.00	X	4,926.00	= 2,549,205.00
	9-12 PUPILS	240.5 +	4.00	X	5,266.00	= 1,287,537.00
	ADULT EDUC. COURSES AT .1	5.1		X	5,266.00	= 26,856.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,926.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	7.500		X	5,266.00	= 39,495.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5373	268.4	X .15	X	4,926.00	= 198,320.76
	9-12 DISADVANTAGED @ .5373	129.2	X .15	X	5,266.00	= 102,055.08
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,926.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,266.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	499.5		X	100.00	= 49,950.00
	9-12 STUDENT ASSESSMENT	240.5		X	100.00	= 24,050.00
	K-8 TECHNOLOGY RESOURCES	499.5		X	83.00	= 41,458.50
	9-12 TECHNOLOGY RESOURCES	240.5		X	252.00	= 60,606.00
	K-2 PUPILS	152.5	X .10	X	4,926.00	= 75,121.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 63,033.62
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,517,689.06
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					3,794,858.81
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,794,858.81

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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					695,142.77
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	4,254.58	X	101.80%	=	4,331.16
35	TRANSPORTATION - EPS ALLOCATION					318,314.59
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					54,200.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,071,988.52
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,866,847.33

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05	NEW MIDDLE SCHOOL-PHILLIP	135,000.00	16,614.41		151,614.41
	05/01/06	NEW MIDDLE SCHOOL-PHILLIP	0.00	11,542.50		11,542.50
	11/01/05	ELEM ADDN	149,656.15	50,951.17		200,607.32
	05/01/06	ELEM ADDN	0.00	46,962.83		46,962.83
42	TOTAL PRINCIPAL & INTEREST		284,656.15	126,070.91		410,727.06
43	APPROVED LEASES FOR 2004-05					15,232.00
43A	APPROVED LEASE PURCHASES FOR 2004-05					17,920.00
44	INSURED VALUE FACTOR FOR 2003-04					0.00
47	TOTAL DEBT SERVICE ALLOCATION					443,879.06
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					5,310,726.39

D.	LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL.		2004 STATE	MILL	LOCAL	TOTAL			
	YEAR PUPILS		VALUATION X	EXPECTATION =	CONTRIBUTION	OR ALLOCATION			
AVON	73.0	9.86%	24,800,000	8.26	204,848.00	523,637.62	204,848.00	9.63%	8.26M
EUSTIS	116.5	15.74%	81,550,000	8.26	673,603.00	835,908.33	673,603.00	31.68%	8.26M
KINGFIELD	190.5	25.74%	57,850,000	8.26	477,841.00	1,366,980.97	477,841.00	22.47%	8.26M
PHILLIPS	178.0	24.05%	46,850,000	8.26	386,981.00	1,277,229.70	386,981.00	18.20%	8.26M
STRONG	182.0	24.61%	46,350,000	8.26	382,851.00	1,306,969.76	382,851.00	18.02%	8.26M

TOTAL	740.0	257,400,000	2,126,124.00	5,310,726.38	2,126,124.00	100.00%	8.26M
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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	5,310,726.39	2,126,124.00	3,184,602.39
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,310,726.39	2,126,124.00	3,184,602.39
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			1,150.65-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			147,478.28
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			3,330,930.02
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 40.03%	STATE SHARE % = 59.97%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 37.28%	STATE SHARE % = 62.72%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,033,556.64		