

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 1

2005-06

501 - 501

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	976.0	497.5	1,473.5 ( 70%)	634.5 ( 30%)	2,108.0

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	57.4 (17:1)	31.1 (16:1)	42.3 (15:1)	=	130.8 /	134.1 =	.98 X	5657,562 =	3881,088	1663,323
B. GUIDANCE	2.8 (350:1)	1.4 (350:1)	2.5 (250:1)	=	6.7 /	6.9 =	.97 X	292,255 =	198,441	85,046
C. LIBRARIANS	1.2 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.6 /	1.0 =	2.60 X	46,737 =	85,061	36,455
D. HEALTH	1.2 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.6 /	3.0 =	.87 X	112,456 =	68,486	29,351
E. EDUCATION TECHS	9.8 (100:1)	5.0 (100:1)	2.5 (250:1)	=	17.3 /	38.2 =	.45 X	598,818 =	188,628	80,840
F. LIBRARY TECHS	2.0 (500:1)	1.0 (500:1)	1.3 (500:1)	=	4.3 /	1.0 =	4.30 X	18,400 =	55,384	23,736
G. CLERICAL	4.9 (200:1)	2.5 (200:1)	3.2 (200:1)	=	10.6 /	12.7 =	.83 X	319,210 =	185,461	79,483
H. SCHOOL ADMIN.	3.2 (305:1)	1.6 (305:1)	2.0 (315:1)	=	6.8 /	6.7 =	1.01 X	434,430 =	307,142	131,632

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	45,679	19,670
B. Supplies and Equipment	295	408	434,683	258,876
C. Professional Development	50	50	73,675	31,725
D. Instructional Leadership Support	20	20	29,470	12,690
E. Co- and Extra-Curricular Student	28	97	41,258	61,547
F. System Administration/Support	341	338	502,464	214,461
G. Operations & Maintenance	907	1,078	1336,465	683,991

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	804,284	344,693
B. Education & Library Technicians	36.00%	87,844	37,647
C. Clerical	29.00%	53,784	23,050
D. School Administrators	14.00%	43,000	18,428

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-600,428	-257,335
16 Adjustment for Title I Revenues	-283,268	-121,400

17 TOTALS	7538,600	3457,907
18 E.P.S. RATES	5,116	5,450

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	1,503.0	661.0	2,164.0		
	OCTOBER 2002	1,474.0	690.0	2,164.0		
	APRIL 2003	1,475.0	671.0	2,146.0		
	OCTOBER 2003	1,482.0	653.0	2,135.0		
	APRIL 2004	1,485.0	628.0	2,113.0		
	OCTOBER 2004	1,467.0	642.0	2,109.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,476.0 +	5.00	X	5,116.00	= 7,576,796.00
	9-12 PUPILS	635.0 +	22.50	X	5,450.00	= 3,583,375.00
	ADULT EDUC. COURSES AT .1	8.2		X	5,450.00	= 44,690.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,116.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.625		X	5,450.00	= 8,856.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3871	571.4	X .15	X	5,116.00	= 438,492.36
	9-12 DISADVANTAGED @ .3871	245.8	X .15	X	5,450.00	= 200,941.50
	K-8 LIMITED ENGLISH PROF.	3.0	X .500	X	5,116.00	= 7,674.00
	9-12 LIMITED ENGLISH PROF.	4.0	X .500	X	5,450.00	= 10,900.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,476.0		X	100.00	= 147,600.00
	9-12 STUDENT ASSESSMENT	635.0		X	100.00	= 63,500.00
	K-8 TECHNOLOGY RESOURCES	1,476.0		X	83.00	= 122,508.00
	9-12 TECHNOLOGY RESOURCES	635.0		X	252.00	= 160,020.00
	K-2 PUPILS	546.0	X .10	X	5,116.00	= 279,333.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					12,644,686.71
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					10,621,536.83
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,621,536.83

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	91,937.32	X	101.80%	=	93,592.19
32	SPECIAL EDUCATION - EPS ALLOCATION					1,383,971.09
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	1,512,377.99	X	101.80%	=	1,539,600.79
35	TRANSPORTATION - EPS ALLOCATION					1,447,756.38
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					167,129.51
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,632,049.97
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					15,253,586.80

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				5,824.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				5,824.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				15,259,410.80

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		LOCAL CONTRIBUTION		TOTAL ALLOCATION
CASTLE HILL	62.5	2.96%	13,750,000	8.26	113,575.00		451,678.56	113,575.00	2.85%		8.26M
CHAPMAN	86.0	4.07%	16,800,000	8.26	138,768.00		621,058.02	138,768.00	3.48%		8.26M
MAPLETON	337.5	15.99%	63,000,000	8.26	520,380.00		2,439,979.79	520,380.00	13.04%		8.26M
PRESQUE ISLE	1,554.0	73.61%	370,750,000	8.26	3,062,395.00		11,232,452.29	3,062,395.00	76.75%		8.26M
WESTFIELD	71.0	3.37%	18,750,000	8.26	154,875.00		514,242.14	154,875.00	3.88%		8.26M
TOTAL	2,111.0		483,050,000		3,989,993.00		15,259,410.80	3,989,993.00	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	15,259,410.80	3,989,993.00	11,269,417.80
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,259,410.80	3,989,993.00	11,269,417.80
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 ADJUSTED STATE CONTRIBUTION			11,269,417.80
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 26.15% STATE SHARE % = 73.85%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 26.15% STATE SHARE % = 73.85%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	17,282,560.68		