

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 4

2005-06

504 - 504

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	353.0	218.0	571.0 (67%)	284.0 (33%)	855.0

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	20.8 (17:1)	13.6 (16:1)	18.9 (15:1)	=	53.3 /	51.0 =	1.05 X	2061,248 =	1450,088	714,222
B. GUIDANCE	1.0 (350:1)	0.6 (350:1)	1.1 (250:1)	=	2.7 /	3.0 =	.90 X	112,704 =	67,961	33,473
C. LIBRARIANS	0.4 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.1 /	0.7 =	1.57 X	29,351 =	30,874	15,207
D. HEALTH	0.4 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.1 /	1.0 =	1.10 X	45,062 =	33,211	16,357
E. EDUCATION TECHS	3.5 (100:1)	2.2 (100:1)	1.1 (250:1)	=	6.8 /	14.5 =	.47 X	236,294 =	74,409	36,649
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.7 /	3.4 =	.50 X	56,764 =	19,016	9,366
G. CLERICAL	1.8 (200:1)	1.1 (200:1)	1.4 (200:1)	=	4.3 /	7.0 =	.61 X	162,572 =	66,443	32,726
H. SCHOOL ADMIN.	1.2 (305:1)	0.7 (305:1)	0.9 (315:1)	=	2.8 /	2.9 =	.97 X	179,499 =	116,656	57,458

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	17,701	8,804
B. Supplies and Equipment	295	408	168,445	115,872
C. Professional Development	50	50	28,550	14,200
D. Instructional Leadership Support	20	20	11,420	5,680
E. Co- and Extra-Curricular Student	28	97	15,988	27,548
F. System Administration/Support	341	338	194,711	95,992
G. Operations & Maintenance	907	1,078	517,897	306,152

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	300,605	148,059
B. Education & Library Technicians	36.00%	33,633	16,565
C. Clerical	29.00%	19,268	9,491
D. School Administrators	14.00%	16,332	8,044

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-112,309	-55,321
16 Adjustment for Title I Revenues	-214,901	-105,846

17 TOTALS	2855,996	1510,697
18 E.P.S. RATES	5,002	5,319

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	545.0	283.0	828.0		
	OCTOBER 2002	567.0	283.0	850.0		
	APRIL 2003	582.0	278.0	860.0		
	OCTOBER 2003	572.0	272.0	844.0		
	APRIL 2004	572.0	264.0	836.0		
	OCTOBER 2004	558.0	289.0	847.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	565.0 +	1.00	X	5,002.00	= 2,831,132.00
	9-12 PUPILS	276.5 +	1.66	X	5,319.00	= 1,479,533.04
	ADULT EDUC. COURSES AT .1	4.2		X	5,319.00	= 22,339.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,002.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.250		X	5,319.00	= 11,967.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5902	333.5	X .15	X	5,002.00	= 250,225.05
	9-12 DISADVANTAGED @ .5902	163.2	X .15	X	5,319.00	= 130,209.12
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,002.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,319.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	565.0		X	100.00	= 56,500.00
	9-12 STUDENT ASSESSMENT	276.5		X	100.00	= 27,650.00
	K-8 TECHNOLOGY RESOURCES	565.0		X	83.00	= 46,895.00
	9-12 TECHNOLOGY RESOURCES	276.5		X	252.00	= 69,678.00
	K-2 PUPILS	184.5	X .10	X	5,002.00	= 92,286.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,018,416.66
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					4,215,469.99
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,215,469.99

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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					446,129.84
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	94,527.01	X	101.80%	=	96,228.50
35	TRANSPORTATION - EPS ALLOCATION					287,904.77
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					54,200.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					884,463.11
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,099,933.10

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05	NEW MIDDLE SCHOOL	320,325.00	74,443.27	394,768.27
	05/01/06	NEW MIDDLE SCHOOL	0.00	66,667.64	66,667.64
42	TOTAL PRINCIPAL & INTEREST		320,325.00	141,110.91	461,435.91
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				11,648.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				473,083.91
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,573,017.01

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
ABBOT	88.5	10.52%	40,850,000	8.26	337,421.00	586,281.39	337,421.00	15.87%	8.26M
CAMBRIDGE	82.5	9.80%	17,800,000	8.26	147,028.00	546,155.67	147,028.00	6.92%	8.26M
GUILFORD	287.0	34.11%	104,800,000	8.26	865,648.00	1,900,956.10	865,648.00	40.72%	8.26M
PARKMAN	140.5	16.70%	29,950,000	8.26	247,387.00	930,693.84	247,387.00	11.64%	8.26M
SANGERVILLE	204.5	24.30%	51,500,000	8.26	425,390.00	1,354,243.13	425,390.00	20.01%	8.26M
WELLINGTON	38.5	4.57%	12,450,000	8.26	102,837.00	254,686.88	102,837.00	4.84%	8.26M
TOTAL	841.5		257,350,000		2,125,711.00	5,573,017.01	2,125,711.00	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	5,573,017.01	2,125,711.00	3,447,306.01
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,573,017.01	2,125,711.00	3,447,306.01
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)			82,071.29
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			3,529,377.30
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 38.14%	STATE SHARE % = 61.86%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 36.67%	STATE SHARE % = 63.33%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,375,963.68		