

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 12

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	76.0	49.5	125.5 (66%)	64.5 (34%)	190.0

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	4.5 (17:1)	3.1 (16:1)	4.3 (15:1)	=	11.9 /	20.0 =	.60 X	748,600 =	296,446	152,714
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.3 (250:1)	=	0.6 /	1.0 =	.60 X	32,850 =	13,009	6,701
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	.30 X	0 =	5,288	2,724
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	.30 X	0 =	6,632	3,417
E. EDUCATION TECHS	0.8 (100:1)	0.5 (100:1)	0.3 (250:1)	=	1.6 /	4.0 =	.40 X	60,999 =	16,104	8,296
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	0.0 =	.40 X	0 =	3,327	1,714
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.3 (200:1)	=	0.9 /	2.0 =	.45 X	47,598 =	14,137	7,282
H. SCHOOL ADMIN.	0.2 (305:1)	0.2 (305:1)	0.2 (315:1)	=	0.6 /	0.1 =	6.00 X	6,183 =	24,485	12,613

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	3,891	2,000
B. Supplies and Equipment	295	408	37,023	26,316
C. Professional Development	50	50	6,275	3,225
D. Instructional Leadership Support	20	20	2,510	1,290
E. Co- and Extra-Curricular Student	28	97	3,514	6,257
F. System Administration/Support	341	338	42,796	21,801
G. Operations & Maintenance	907	1,078	113,829	69,531

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	61,061	31,456
B. Education & Library Technicians	36.00%	6,995	3,604
C. Clerical	29.00%	4,100	2,112
D. School Administrators	14.00%	3,428	1,766

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	13,767	7,091
16 Adjustment for Title I Revenues	-21,739	-11,199

17 TOTALS	656,877	360,711
18 E.P.S. RATES	5,234	5,592

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	122.0	66.0	188.0		
	OCTOBER 2002	117.0	66.0	183.0		
	APRIL 2003	118.0	66.0	184.0		
	OCTOBER 2003	112.0	62.0	174.0		
	APRIL 2004	118.0	59.0	177.0		
	OCTOBER 2004	109.0	65.0	174.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	113.5 +	2.50	X	5,234.00	= 607,144.00
	9-12 PUPILS	62.0 +	2.00	X	5,592.00	= 357,888.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,592.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,234.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,592.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4247	48.2	X .15	X	5,234.00	= 37,841.82
	9-12 DISADVANTAGED @ .4247	26.3	X .15	X	5,592.00	= 22,060.44
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,234.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,592.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	113.5		X	100.00	= 11,350.00
	9-12 STUDENT ASSESSMENT	62.0		X	100.00	= 6,200.00
	K-8 TECHNOLOGY RESOURCES	113.5		X	83.00	= 9,420.50
	9-12 TECHNOLOGY RESOURCES	62.0		X	252.00	= 15,624.00
	K-2 PUPILS	37.5	X .10	X	5,234.00	= 19,627.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 71,438.61
	9-12 SMALL SCHOOL ADJUSTMENT					= 75,079.23
	OPERATING ALLOCATION					1,233,674.10
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					1,036,286.24
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,036,286.24

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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					122,066.21
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					48,288.68
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					16,834.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					187,188.89
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,223,475.13

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				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				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,223,475.13

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
JACKMAN	137.0	78.06%	46,350,000	8.26	382,851.00		955,044.69	382,851.00	66.93%	8.26M
MOOSE RIVER	38.5	21.94%	22,900,000	8.26	189,154.00		268,430.44	189,154.00	33.07%	8.26M
TOTAL	175.5		69,250,000		572,005.00		1,223,475.13	572,005.00	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	1,223,475.13	572,005.00	651,470.13
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,223,475.13	572,005.00	651,470.13
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			784.75
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			5,325.65
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			24,673.00
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			680,684.03
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 46.75%	STATE SHARE % = 53.25%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 44.36%	STATE SHARE % = 55.64%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,420,862.99		