

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 24

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	183.0	107.0	290.0 (66%)	148.0 (34%)	438.0

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	10.8 (17:1)	6.7 (16:1)	9.9 (15:1)	=	27.4 /	35.0 =	.78 X	1405,057 =	723,323	372,621
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.6 (250:1)	=	1.4 /	1.0 =	1.40 X	41,930 =	38,743	19,959
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	.50 X	41,930 =	13,837	7,128
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	.50 X	41,473 =	13,686	7,051
E. EDUCATION TECHS	1.8 (100:1)	1.1 (100:1)	0.6 (250:1)	=	3.5 /	4.0 =	.88 X	62,258 =	36,159	18,628
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9 /	0.3 =	3.00 X	4,386 =	8,684	4,474
G. CLERICAL	0.9 (200:1)	0.5 (200:1)	0.7 (200:1)	=	2.1 /	3.0 =	.70 X	74,796 =	34,556	17,801
H. SCHOOL ADMIN.	0.6 (305:1)	0.4 (305:1)	0.5 (315:1)	=	1.5 /	1.4 =	1.07 X	86,561 =	61,129	31,491

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	8,990	4,588
B. Supplies and Equipment	295	408	85,550	60,384
C. Professional Development	50	50	14,500	7,400
D. Instructional Leadership Support	20	20	5,800	2,960
E. Co- and Extra-Curricular Student	28	97	8,120	14,356
F. System Administration/Support	341	338	98,890	50,024
G. Operations & Maintenance	907	1,078	263,030	159,544

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	150,022	77,284
B. Education & Library Technicians	36.00%	16,143	8,317
C. Clerical	29.00%	10,021	5,162
D. School Administrators	14.00%	8,558	4,409

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-11,238	-5,789
16 Adjustment for Title I Revenues	-163,894	-84,430

17 TOTALS	1424,608	783,361
18 E.P.S. RATES	4,912	5,293

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	329.0	143.0	472.0		
	OCTOBER 2002	308.0	149.0	457.0		
	APRIL 2003	318.0	148.0	466.0		
	OCTOBER 2003	301.0	157.0	458.0		
	APRIL 2004	297.0	147.0	444.0		
	OCTOBER 2004	285.0	150.0	435.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	291.0 +	15.33	X	4,912.00	= 1,504,692.96
	9-12 PUPILS	148.5 +	0.50	X	5,293.00	= 788,657.00
	ADULT EDUC. COURSES AT .1	0.9		X	5,293.00	= 4,763.70
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,912.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,293.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6851	199.4	X .15	X	4,912.00	= 146,917.92
	9-12 DISADVANTAGED @ .6851	101.7	X .15	X	5,293.00	= 80,744.72
	K-8 LIMITED ENGLISH PROF.	90.0	X .300	X	4,912.00	= 132,624.00
	9-12 LIMITED ENGLISH PROF.	27.0	X .300	X	5,293.00	= 42,873.30
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	291.0		X	100.00	= 29,100.00
	9-12 STUDENT ASSESSMENT	148.5		X	100.00	= 14,850.00
	K-8 TECHNOLOGY RESOURCES	291.0		X	83.00	= 24,153.00
	9-12 TECHNOLOGY RESOURCES	148.5		X	252.00	= 37,422.00
	K-2 PUPILS	89.5	X .10	X	4,912.00	= 43,962.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 98,115.08
	OPERATING ALLOCATION					2,948,876.08
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					2,477,055.90
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,477,055.90

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	112,086.00	X	101.80%	=	114,103.55
32	SPECIAL EDUCATION - EPS ALLOCATION					488,585.19
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	163,358.08	X	101.80%	=	166,298.53
35	TRANSPORTATION - EPS ALLOCATION					191,755.08
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					960,742.34
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,437,798.24

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)				3,437,798.24

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION	MILL X EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
CYR PLT.	24.0	5.46%	7,450,000	8.26	61,537.00		187,703.78	61,537.00	9.26%	8.26M
HAMLIN	24.5	5.57%	13,050,000	8.26	107,793.00		191,485.36	107,793.00	16.22%	8.26M
VAN BUREN	391.0	88.97%	59,950,000	8.26	495,187.00		3,058,609.09	495,187.00	74.52%	8.26M
TOTAL	439.5		80,450,000		664,517.00		3,437,798.23	664,517.00	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	3,437,798.24	664,517.00	2,773,281.24
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,437,798.24	664,517.00	2,773,281.24
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)			58,963.00
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			2,832,244.24
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 19.33%	STATE SHARE % = 80.67%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 17.61%	STATE SHARE % = 82.39%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,909,618.42		