

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 59

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	484.0	243.5	727.5 (71%)	302.0 (29%)	1,029.5

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	28.5 (17:1)	15.2 (16:1)	20.1 (15:1)	=	63.8 /	70.1 =	.91 X	2874,960 =	1857,512	758,702
B. GUIDANCE	1.4 (350:1)	0.7 (350:1)	1.2 (250:1)	=	3.3 /	4.0 =	.83 X	147,156 =	86,719	35,420
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	1.9 =	.68 X	83,753 =	40,436	16,516
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	1.0 =	1.30 X	41,473 =	38,280	15,635
E. EDUCATION TECHS	4.8 (100:1)	2.4 (100:1)	1.2 (250:1)	=	8.4 /	18.1 =	.46 X	282,446 =	92,247	37,678
F. LIBRARY TECHS	1.0 (500:1)	0.5 (500:1)	0.6 (500:1)	=	2.1 /	4.0 =	.53 X	71,584 =	26,937	11,003
G. CLERICAL	2.4 (200:1)	1.2 (200:1)	1.5 (200:1)	=	5.1 /	9.5 =	.54 X	239,841 =	91,955	37,559
H. SCHOOL ADMIN.	1.6 (305:1)	0.8 (305:1)	1.0 (315:1)	=	3.4 /	4.3 =	.79 X	272,634 =	152,921	62,460

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	22,553	9,362
B. Supplies and Equipment	295	408	214,613	123,216
C. Professional Development	50	50	36,375	15,100
D. Instructional Leadership Support	20	20	14,550	6,040
E. Co- and Extra-Curricular Student	28	97	20,370	29,294
F. System Administration/Support	341	338	248,078	102,076
G. Operations & Maintenance	907	1,078	659,843	325,556

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	384,360	156,992
B. Education & Library Technicians	36.00%	42,906	17,525
C. Clerical	29.00%	26,667	10,892
D. School Administrators	14.00%	21,409	8,744

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	86,547	35,354
16 Adjustment for Title I Revenues	-316,262	-129,177

17 TOTALS	3849,015	1685,946
18 E.P.S. RATES	5,291	5,583

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	715.0	280.0	995.0		
	OCTOBER 2002	713.0	308.0	1,021.0		
	APRIL 2003	721.0	296.0	1,017.0		
	OCTOBER 2003	725.0	303.0	1,028.0		
	APRIL 2004	729.0	292.0	1,021.0		
	OCTOBER 2004	726.0	309.0	1,035.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	727.5 +	0.00	X	5,291.00	= 3,849,202.50
	9-12 PUPILS	300.5 +	0.00	X	5,583.00	= 1,677,691.50
	ADULT EDUC. COURSES AT .1	2.0		X	5,583.00	= 11,166.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,291.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,583.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5533	402.5	X .15	X	5,291.00	= 319,444.13
	9-12 DISADVANTAGED @ .5533	166.3	X .15	X	5,583.00	= 139,267.94
	K-8 LIMITED ENGLISH PROF.	3.0	X .500	X	5,291.00	= 7,936.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,583.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	727.5		X	100.00	= 72,750.00
	9-12 STUDENT ASSESSMENT	300.5		X	100.00	= 30,050.00
	K-8 TECHNOLOGY RESOURCES	727.5		X	83.00	= 60,382.50
	9-12 TECHNOLOGY RESOURCES	300.5		X	252.00	= 75,726.00
	K-2 PUPILS	257.0	X .10	X	5,291.00	= 135,978.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 81,135.76
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,460,731.53
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					5,427,014.48
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,427,014.48

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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					1,030,772.78
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	15,111.00	X	101.80%	=	15,383.00
35	TRANSPORTATION - EPS ALLOCATION					489,790.67
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					107,200.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,643,146.45
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,070,160.93

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05	NEW HS (MADISON)	215,000.00	15,443.39	230,443.39
	05/01/06	NEW HS (MADISON)	0.00	7,740.00	7,740.00
	11/01/05	NEW MIDDLE SCHOOL-MADISON	190,359.00	23,036.17	213,395.17
	05/01/06	NEW MIDDLE SCHOOL-MADISON	0.00	15,855.93	15,855.93
	11/01/05	MADISON ELEM SCH-NEW	242,500.00	111,517.36	354,017.36
	05/01/06	MADISON ELEM SCH-NEW	0.00	105,779.69	105,779.69
42	TOTAL PRINCIPAL & INTEREST		647,859.00	279,372.54	927,231.54
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				927,231.54
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,997,392.47

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2004 STATE	MILL	LOCAL	TOTAL			
	YEAR	PUPILS	VALUATION	X	EXPECTATION	=	CONTRIBUTION	OR	ALLOCATION
ATHENS	178.5	17.36%	40,000,000	8.26	330,400.00	1,388,347.33	330,400.00	9.70%	8.26M
BRIGHTON PLT.	8.5	0.83%	7,200,000	8.26	59,472.00	66,378.36	59,472.00	1.75%	8.26M
MADISON	727.5	70.77%	345,100,000	8.26	2,850,526.00	5,659,754.65	2,850,526.00	83.66%	8.26M
STARKS	113.5	11.04%	20,200,000	8.26	166,852.00	882,912.13	166,852.00	4.89%	8.26M

TOTAL	1,028.0	412,500,000	3,407,250.00	7,997,392.47	3,407,250.00	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	7,997,392.47	3,407,250.00	4,590,142.47
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,997,392.47	3,407,250.00	4,590,142.47
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 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			4,590,142.47
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 42.60%		STATE SHARE % = 57.40%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 42.60%		STATE SHARE % = 57.40%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,031,109.52		