

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

POLAND

2005-06

350 - 029

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	378.5	221.5	600.0 (52%)	563.5 (48%)	1,163.5

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	22.3 (17:1)	13.8 (16:1)	37.6 (15:1)	=	73.7 /	97.9 =	.75 X	3779,531 =	1474,017	1360,631
B. GUIDANCE	1.1 (350:1)	0.6 (350:1)	2.3 (250:1)	=	4.0 /	5.0 =	.80 X	211,787 =	88,104	81,326
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.7 (800:1)	=	1.5 /	2.0 =	.75 X	69,706 =	27,186	25,094
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.7 (800:1)	=	1.5 /	1.3 =	1.15 X	51,522 =	30,810	28,440
E. EDUCATION TECHS	3.8 (100:1)	2.2 (100:1)	2.3 (250:1)	=	8.3 /	9.0 =	.92 X	131,827 =	63,066	58,215
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	1.1 (500:1)	=	2.3 /	2.0 =	1.15 X	30,247 =	18,088	16,696
G. CLERICAL	1.9 (200:1)	1.1 (200:1)	2.8 (200:1)	=	5.8 /	7.4 =	.78 X	171,226 =	69,449	64,107
H. SCHOOL ADMIN.	1.2 (305:1)	0.7 (305:1)	1.8 (315:1)	=	3.7 /	4.0 =	.93 X	244,713 =	118,343	109,240

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	18,600	17,469
B. Supplies and Equipment	295	408	177,000	229,908
C. Professional Development	50	50	30,000	28,175
D. Instructional Leadership Support	20	20	12,000	11,270
E. Co- and Extra-Curricular Student	28	97	16,800	54,660
F. System Administration/Support	341	338	204,600	190,463
G. Operations & Maintenance	907	1,078	544,200	607,453

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	307,822	284,143
B. Education & Library Technicians	36.00%	29,215	26,968
C. Clerical	29.00%	20,140	18,591
D. School Administrators	14.00%	16,568	15,294

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-45,628	-42,124
16 Adjustment for Title I Revenues	-95,761	-88,395

17 TOTALS	3124,618	3097,623
18 E.P.S. RATES	5,208	5,497

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	630.0	262.0	892.0		
	OCTOBER 2002	616.0	273.0	889.0		
	APRIL 2003	606.0	263.0	869.0		
	OCTOBER 2003	594.0	271.0	865.0		
	APRIL 2004	608.0	262.0	870.0		
	OCTOBER 2004	589.0	257.0	846.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	598.5 +	8.66	X	5,208.00	= 3,162,089.28
	9-12 PUPILS	259.5 +	5.16	X	5,497.00	= 1,454,836.02
	ADULT EDUC. COURSES AT .1	12.5		X	5,497.00	= 68,712.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,208.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.125		X	5,497.00	= 6,184.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3392	203.0	X .15	X	5,208.00	= 158,583.60
	9-12 DISADVANTAGED @ .3392	88.0	X .15	X	5,497.00	= 72,560.40
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,208.00	= 2,604.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	5,497.00	= 2,748.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	598.5		X	100.00	= 59,850.00
	9-12 STUDENT ASSESSMENT	259.5		X	100.00	= 25,950.00
	K-8 TECHNOLOGY RESOURCES	598.5		X	83.00	= 49,675.50
	9-12 TECHNOLOGY RESOURCES	259.5		X	252.00	= 65,394.00
	K-2 PUPILS	197.5	X .10	X	5,208.00	= 102,858.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,232,045.93
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					4,394,918.58
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,394,918.58

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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					927,713.87
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					374,436.57
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					69,467.65
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,371,618.09
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,766,536.67

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05 NEW HIGH SCHOOL	863,178.90	280,700.98	1,143,879.88
	05/01/06 NEW HIGH SCHOOL	0.00	290,951.72	290,951.72
	11/01/05 POLAND HS 2ND ISSUE	36,821.00	16,661.18	53,482.18
	05/01/06 POLAND HS 2ND ISSUE	0.00	15,735.50	15,735.50
42	TOTAL PRINCIPAL & INTEREST	899,999.90	604,049.38	1,504,049.28
43	APPROVED LEASES FOR 2004-05			0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05			29,935.56
44	INSURED VALUE FACTOR FOR 2003-04			0.00
47	TOTAL DEBT SERVICE ALLOCATION			1,533,984.84
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			7,300,521.51

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL	LOCAL		
						ALLOCATION	CONTRIBUTION		
POLAND	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	3,307,717.00	100.00%	8.26M
	858.0	100.00%	400,450,000	8.26		7,300,521.51			
TOTAL	858.0	400,450,000		3,307,717.00		7,300,521.51	3,307,717.00	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	7,300,521.51	3,307,717.00	3,992,804.51
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,300,521.51	3,307,717.00	3,992,804.51
51 PLUS AUDIT ADJUSTMENTS			67,360.91
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			1,235.57-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58A TRANSITION ADJUSTMENT			179,904.04
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			208,635.43
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			4,447,469.32
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 45.31%	STATE SHARE % = 54.69%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 39.08%	STATE SHARE % = 60.92%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,137,648.86		