

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 22

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	942.5	541.5	1,484.0 ( 65%)	799.5 ( 35%)	2,283.5

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	55.4 (17:1)	33.8 (16:1)	53.3 (15:1)	=	142.5 /	158.7 =	.90 X	6495,532 =	3799,886	2046,093
B. GUIDANCE	2.7 (350:1)	1.5 (350:1)	3.2 (250:1)	=	7.4 /	8.5 =	.87 X	398,041 =	225,092	121,204
C. LIBRARIANS	1.2 (800:1)	0.7 (800:1)	1.0 (800:1)	=	2.9 /	3.0 =	.97 X	156,504 =	98,676	53,133
D. HEALTH	1.2 (800:1)	0.7 (800:1)	1.0 (800:1)	=	2.9 /	3.0 =	.97 X	110,541 =	69,696	37,529
E. EDUCATION TECHS	9.4 (100:1)	5.4 (100:1)	3.2 (250:1)	=	18.0 /	6.5 =	2.77 X	107,353 =	193,289	104,079
F. LIBRARY TECHS	1.9 (500:1)	1.1 (500:1)	1.6 (500:1)	=	4.6 /	3.8 =	1.21 X	61,603 =	48,451	26,089
G. CLERICAL	4.7 (200:1)	2.7 (200:1)	4.0 (200:1)	=	11.4 /	17.8 =	.64 X	424,915 =	176,765	95,181
H. SCHOOL ADMIN.	3.1 (305:1)	1.8 (305:1)	2.5 (315:1)	=	7.4 /	7.6 =	.97 X	502,116 =	316,584	170,469

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	46,004	24,785
B. Supplies and Equipment	295	408	437,780	326,196
C. Professional Development	50	50	74,200	39,975
D. Instructional Leadership Support	20	20	29,680	15,990
E. Co- and Extra-Curricular Student	28	97	41,552	77,552
F. System Administration/Support	341	338	506,044	270,231
G. Operations & Maintenance	907	1,078	1345,988	861,861

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	796,737	429,012
B. Education & Library Technicians	36.00%	87,026	46,860
C. Clerical	29.00%	51,262	27,602
D. School Administrators	14.00%	44,322	23,866

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	119,075	64,118
16 Adjustment for Title I Revenues	-120,331	-64,794

17 TOTALS	8387,777	4797,030
18 E.P.S. RATES	5,652	6,000

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	1,536.0	741.0	2,277.0		
	OCTOBER 2002	1,503.0	769.0	2,272.0		
	APRIL 2003	1,510.0	746.0	2,256.0		
	OCTOBER 2003	1,508.0	790.0	2,298.0		
	APRIL 2004	1,502.0	789.0	2,291.0		
	OCTOBER 2004	1,458.0	812.0	2,270.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,480.0 +	22.83	X	5,652.00	= 8,493,995.16
	9-12 PUPILS	800.5 +	0.00	X	6,000.00	= 4,803,000.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,000.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,652.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.000		X	6,000.00	= 12,000.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2155	318.9	X .15	X	5,652.00	= 270,363.42
	9-12 DISADVANTAGED @ .2155	172.5	X .15	X	6,000.00	= 155,250.00
	K-8 LIMITED ENGLISH PROF.	4.0	X .500	X	5,652.00	= 11,304.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,000.00	= 6,000.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,480.0		X	100.00	= 148,000.00
	9-12 STUDENT ASSESSMENT	800.5		X	100.00	= 80,050.00
	K-8 TECHNOLOGY RESOURCES	1,480.0		X	83.00	= 122,840.00
	9-12 TECHNOLOGY RESOURCES	800.5		X	252.00	= 201,726.00
	K-2 PUPILS	441.5	X .10	X	5,652.00	= 249,535.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,554,064.38
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					12,225,414.07
30	ADJUSTED TOTAL OPERATING ALLOCATION					12,225,414.07

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	75,941.09	X	101.80%	=	77,308.03
32	SPECIAL EDUCATION - EPS ALLOCATION					2,228,613.28
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	234,131.12	X	101.80%	=	238,345.48
35	TRANSPORTATION - EPS ALLOCATION					753,845.65
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,298,112.44
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					15,523,526.51

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
		11/01/05 NEW MIDDLE SCHOOL	312,050.00	79,278.66		391,328.66
		05/01/06 NEW MIDDLE SCHOOL	0.00	73,097.71		73,097.71
		11/01/05 LEROY SMITH SCHOOL ADDN	144,150.00	51,978.85		196,128.85
		05/01/06 LEROY SMITH SCHOOL ADDN	0.00	48,461.05		48,461.05
		11/01/05 NEW MIDDLE SCH-WINTERPORT	215,000.00	57,727.50		272,727.50
		05/01/06 NEW MIDDLE SCH-WINTERPORT	0.00	50,578.75		50,578.75
42	TOTAL PRINCIPAL & INTEREST		671,200.00	361,122.52		1,032,322.52
43	APPROVED LEASES FOR 2004-05					74,184.00
43A	APPROVED LEASE PURCHASES FOR 2004-05					0.00
44	INSURED VALUE FACTOR FOR 2003-04					0.00
47	TOTAL DEBT SERVICE ALLOCATION					1,106,506.52
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					16,630,033.03

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	
HAMPDEN	1,355.0	59.42%	345,150,000	8.26	2,850,939.00		9,881,565.63	2,850,939.00 61.44% 8.26M
NEWBURGH	227.0	9.95%	55,750,000	8.26	460,495.00		1,654,688.29	460,495.00 9.92% 8.26M
WINTERPORT	698.5	30.63%	160,850,000	8.26	1,328,621.00		5,093,779.12	1,328,621.00 28.64% 8.26M

TOTAL	2,280.5	561,750,000	4,640,055.00	16,630,033.04	4,640,055.00	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	16,630,033.03	4,640,055.00	11,989,978.03
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,630,033.03	4,640,055.00	11,989,978.03
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			73,500.00
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			11,916,478.03
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 27.90%	STATE SHARE % = 72.10%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 28.34%	STATE SHARE % = 71.66%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	18,958,683.34		