

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 61

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	903.5	539.0	1,442.5 (66%)	757.0 (34%)	2,199.5

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	53.1 (17:1)	33.7 (16:1)	50.5 (15:1)	=	137.3 /	170.0 =	.81 X	6839,971 =	3656,649	1883,728
B. GUIDANCE	2.6 (350:1)	1.5 (350:1)	3.0 (250:1)	=	7.1 /	12.0 =	.59 X	500,170 =	194,766	100,334
C. LIBRARIANS	1.1 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.7 /	1.7 =	1.59 X	72,483 =	76,064	39,184
D. HEALTH	1.1 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.7 /	2.0 =	1.35 X	73,375 =	65,377	33,679
E. EDUCATION TECHS	9.0 (100:1)	5.4 (100:1)	3.0 (250:1)	=	17.4 /	42.6 =	.41 X	582,309 =	157,573	81,174
F. LIBRARY TECHS	1.8 (500:1)	1.1 (500:1)	1.5 (500:1)	=	4.4 /	4.0 =	1.10 X	73,855 =	53,619	27,622
G. CLERICAL	4.5 (200:1)	2.7 (200:1)	3.8 (200:1)	=	11.0 /	14.9 =	.74 X	348,616 =	170,264	87,712
H. SCHOOL ADMIN.	3.0 (305:1)	1.8 (305:1)	2.4 (315:1)	=	7.2 /	8.0 =	.90 X	525,220 =	311,981	160,717

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	44,718	23,467
B. Supplies and Equipment	295	408	425,538	308,856
C. Professional Development	50	50	72,125	37,850
D. Instructional Leadership Support	20	20	28,850	15,140
E. Co- and Extra-Curricular Student	28	97	40,390	73,429
F. System Administration/Support	341	338	491,893	255,866
G. Operations & Maintenance	907	1,078	1308,348	816,046

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	758,643	390,816
B. Education & Library Technicians	36.00%	76,029	39,167
C. Clerical	29.00%	49,377	25,436
D. School Administrators	14.00%	43,677	22,500

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-339,524	-174,932
16 Adjustment for Title I Revenues	-271,821	-140,029

17 TOTALS	7414,534	4107,761
18 E.P.S. RATES	5,140	5,426

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	1,456.0	696.0	2,152.0		
	OCTOBER 2002	1,485.0	721.0	2,206.0		
	APRIL 2003	1,482.0	705.0	2,187.0		
	OCTOBER 2003	1,447.0	742.0	2,189.0		
	APRIL 2004	1,454.0	709.0	2,163.0		
	OCTOBER 2004	1,432.0	759.0	2,191.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,443.0 +	16.33	X	5,140.00	= 7,500,956.20
	9-12 PUPILS	734.0 +	0.00	X	5,426.00	= 3,982,684.00
	ADULT EDUC. COURSES AT .1	15.9		X	5,426.00	= 86,273.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,140.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	3.625		X	5,426.00	= 19,669.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4243	612.3	X .15	X	5,140.00	= 472,083.30
	9-12 DISADVANTAGED @ .4243	311.4	X .15	X	5,426.00	= 253,448.46
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,140.00	= 2,570.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,426.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,443.0		X	100.00	= 144,300.00
	9-12 STUDENT ASSESSMENT	734.0		X	100.00	= 73,400.00
	K-8 TECHNOLOGY RESOURCES	1,443.0		X	83.00	= 119,769.00
	9-12 TECHNOLOGY RESOURCES	734.0		X	252.00	= 184,968.00
	K-2 PUPILS	451.5	X .10	X	5,140.00	= 232,071.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,072,192.61
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					10,980,641.79
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,980,641.79

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	182,672.00	X	101.80%	=	185,960.10
32	SPECIAL EDUCATION - EPS ALLOCATION					3,271,283.45
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	998,869.10	X	101.80%	=	1,016,848.74
35	TRANSPORTATION - EPS ALLOCATION					1,108,760.14
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					125,560.48
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,708,412.91
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					16,689,054.70

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05 BRIDGTON ELEM SCH-ADDN/RE	287,094.00	129,907.39	417,001.39
	05/01/06 BRIDGTON ELEM SCH-ADDN/RE	0.00	122,689.83	122,689.83
	11/01/05 NEW ELEM SCH-NAPLES	254,220.00	68,258.08	322,478.08
	05/01/06 NEW ELEM SCH-NAPLES	0.00	59,805.27	59,805.27
42	TOTAL PRINCIPAL & INTEREST	541,314.00	380,660.57	921,974.57
43	APPROVED LEASES FOR 2004-05			30,464.00
43A	APPROVED LEASE PURCHASES FOR 2004-05			258,408.24
44	INSURED VALUE FACTOR FOR 2003-04			0.00
47	TOTAL DEBT SERVICE ALLOCATION			1,210,846.81
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			17,899,901.51

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION				
BRIDGTON	711.5	32.68%	540,700,000	8.26		4,466,182.00	5,849,687.81	4,466,182.00	35.57%	8.26M
CASCO	558.5	25.65%	335,800,000	8.26		2,773,708.00	4,591,324.74	2,773,708.00	22.09%	8.26M
NAPLES	616.0	28.30%	435,800,000	8.26		3,599,708.00	5,065,672.13	3,599,708.00	28.67%	8.26M
SEBAGO	291.0	13.37%	207,700,000	8.26		1,715,602.00	2,393,216.83	1,715,602.00	13.67%	8.26M
TOTAL	2,177.0		1,520,000,000			12,555,200.00	17,899,901.51	12,555,200.00	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	17,899,901.51	12,555,200.00	5,344,701.51
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,899,901.51	12,555,200.00	5,344,701.51
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			1,165,182.67
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			162,747.10
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			6,672,631.28
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 70.14%	STATE SHARE % = 29.86%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 62.72%	STATE SHARE % = 37.28%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	19,991,452.33		