

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SABATTUS

2005-06

458 - 044

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	305.0	201.0	506.0 (100%)	0.0 (0%)	506.0

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	17.9 (17:1)	12.6 (16:1)	0.0 (15:1)	=	30.5 /	34.0 =	.90 X	1476,365 =	1328,729	0
B. GUIDANCE	0.9 (350:1)	0.6 (350:1)	0.0 (250:1)	=	1.5 /	1.9 =	.79 X	71,495 =	56,481	0
C. LIBRARIANS	0.4 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.7 /	1.0 =	.70 X	36,856 =	25,799	0
D. HEALTH	0.4 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.7 /	1.0 =	.70 X	35,890 =	25,123	0
E. EDUCATION TECHS	3.1 (100:1)	2.0 (100:1)	0.0 (250:1)	=	5.1 /	2.0 =	2.55 X	32,515 =	82,913	0
F. LIBRARY TECHS	0.6 (500:1)	0.4 (500:1)	0.0 (500:1)	=	1.0 /	0.0 =	1.00 X	0 =	12,603	0
G. CLERICAL	1.5 (200:1)	1.0 (200:1)	0.0 (200:1)	=	2.5 /	2.0 =	1.25 X	50,688 =	63,360	0
H. SCHOOL ADMIN.	1.0 (305:1)	0.7 (305:1)	0.0 (315:1)	=	1.7 /	2.0 =	.85 X	108,038 =	91,832	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	15,686	0
B. Supplies and Equipment	295	408	149,270	0
C. Professional Development	50	50	25,300	0
D. Instructional Leadership Support	20	20	10,120	0
E. Co- and Extra-Curricular Student	28	97	14,168	0
F. System Administration/Support	341	338	172,546	0
G. Operations & Maintenance	907	1,078	458,942	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	272,865	0
B. Education & Library Technicians	36.00%	34,386	0
C. Clerical	29.00%	18,374	0
D. School Administrators	14.00%	12,856	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-40,820	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	2830,532	0
18 E.P.S. RATES	5,594	0

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SABATTUS

2005-06

458 - 044

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	546.0	0.0	546.0		
	OCTOBER 2002	554.0	0.0	554.0		
	APRIL 2003	553.0	0.0	553.0		
	OCTOBER 2003	514.0	0.0	514.0		
	APRIL 2004	504.0	0.0	504.0		
	OCTOBER 2004	531.0	0.0	531.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	517.5 +	16.16	X	5,594.00	= 2,985,294.04
	9-12 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	ADULT EDUC. COURSES AT .1	0.0		X	0.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,594.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,594.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3126	161.8	X .15	X	5,594.00	= 135,766.38
	9-12 DISADVANTAGED @ .3126	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,594.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	517.5		X	100.00	= 51,750.00
	9-12 STUDENT ASSESSMENT	0.0		X	100.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	517.5		X	83.00	= 42,952.50
	9-12 TECHNOLOGY RESOURCES	0.0		X	252.00	= 0.00
	K-2 PUPILS	151.0	X .10	X	5,594.00	= 84,469.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,300,232.32
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					2,772,195.14
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,772,195.14

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SABATTUS

2005-06

458 - 044

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					660,083.16
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					209,021.84
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					16,191.50
39	TOTAL OTHER SUBSIDIZABLE COSTS					885,296.50
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,657,491.64

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05	NEW ELEM AND ADDN/RENV TO	427,400.00	187,818.79	615,218.79
	05/01/06	NEW ELEM AND ADDN/RENV TO	0.00	181,407.79	181,407.79
42	TOTAL PRINCIPAL & INTEREST		427,400.00	369,226.58	796,626.58
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				796,626.58
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,454,118.22

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL	LOCAL		
		AVG. CAL.	2004 STATE	MILL	LOCAL	TOTAL	CONTRIBUTION		
		YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION		
SABATTUS		517.5 100.00%	118,942,720	8.26	982,466.87		4,454,118.22	982,466.87	100.00% 8.26M
TOTAL		517.5	118,942,720		982,466.87		4,454,118.22	982,466.87	100.00% 8.26M

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SABATTUS 2005-06 458 - 044

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,454,118.22	982,466.87	3,471,651.35
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,454,118.22	982,466.87	3,471,651.35
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			3,471,651.35
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 22.06%		STATE SHARE % = 77.94%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 22.06%		STATE SHARE % = 77.94%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,982,155.40		