

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 15

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	837.0	521.5	1,358.5 ( 66%)	701.5 ( 34%)	2,060.0

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	49.2 (17:1)	32.6 (16:1)	46.8 (15:1)	=	128.6 /	128.3 =	1.00 X	5407,878 =	3569,199	1838,679
B. GUIDANCE	2.4 (350:1)	1.5 (350:1)	2.8 (250:1)	=	6.7 /	10.9 =	.61 X	431,508 =	173,725	89,495
C. LIBRARIANS	1.0 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.6 /	2.0 =	1.30 X	82,792 =	71,036	36,594
D. HEALTH	1.0 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.6 /	2.0 =	1.30 X	82,547 =	70,825	36,486
E. EDUCATION TECHS	8.4 (100:1)	5.2 (100:1)	2.8 (250:1)	=	16.4 /	26.6 =	.62 X	395,280 =	161,749	83,325
F. LIBRARY TECHS	1.7 (500:1)	1.0 (500:1)	1.4 (500:1)	=	4.1 /	4.0 =	1.03 X	70,073 =	47,636	24,539
G. CLERICAL	4.2 (200:1)	2.6 (200:1)	3.5 (200:1)	=	10.3 /	11.6 =	.89 X	278,908 =	163,830	84,398
H. SCHOOL ADMIN.	2.7 (305:1)	1.7 (305:1)	2.2 (315:1)	=	6.6 /	7.0 =	.94 X	480,313 =	297,986	153,508

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	42,114	21,747
B. Supplies and Equipment	295	408	400,758	286,212
C. Professional Development	50	50	67,925	35,075
D. Instructional Leadership Support	20	20	27,170	14,030
E. Co- and Extra-Curricular Student	28	97	38,038	68,046
F. System Administration/Support	341	338	463,249	237,107
G. Operations & Maintenance	907	1,078	1232,160	756,217

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	738,109	380,238
B. Education & Library Technicians	36.00%	75,379	38,831
C. Clerical	29.00%	47,511	24,475
D. School Administrators	14.00%	41,718	21,491

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	440,065	226,704
16 Adjustment for Title I Revenues	-138,946	-71,578

17 TOTALS	8031,236	4385,619
18 E.P.S. RATES	5,912	6,252

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	1,433.0	620.0	2,053.0		
	OCTOBER 2002	1,400.0	663.0	2,063.0		
	APRIL 2003	1,397.0	647.0	2,044.0		
	OCTOBER 2003	1,384.0	641.0	2,025.0		
	APRIL 2004	1,385.0	626.0	2,011.0		
	OCTOBER 2004	1,339.0	689.0	2,028.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,362.0 +	27.66	X	5,912.00	= 8,215,669.92
	9-12 PUPILS	657.5 +	0.00	X	6,252.00	= 4,110,690.00
	ADULT EDUC. COURSES AT .1	7.0		X	6,252.00	= 43,764.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,912.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.375		X	6,252.00	= 8,596.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2801	381.5	X .15	X	5,912.00	= 338,314.20
	9-12 DISADVANTAGED @ .2801	184.2	X .15	X	6,252.00	= 172,742.76
	K-8 LIMITED ENGLISH PROF.	2.0	X .500	X	5,912.00	= 5,912.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	6,252.00	= 3,126.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,362.0		X	100.00	= 136,200.00
	9-12 STUDENT ASSESSMENT	657.5		X	100.00	= 65,750.00
	K-8 TECHNOLOGY RESOURCES	1,362.0		X	83.00	= 113,046.00
	9-12 TECHNOLOGY RESOURCES	657.5		X	252.00	= 165,690.00
	K-2 PUPILS	392.0	X .10	X	5,912.00	= 231,750.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,611,251.78
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					11,433,451.49
30	ADJUSTED TOTAL OPERATING ALLOCATION					11,433,451.49

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	48,453.84	X	101.80%	=	49,326.01
32	SPECIAL EDUCATION - EPS ALLOCATION					2,107,270.61
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	211,644.89	X	101.80%	=	215,454.50
35	TRANSPORTATION - EPS ALLOCATION					873,793.92
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					52,680.35
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,298,525.39
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,731,976.88

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05	NEW MIDDLE SCHOOL	180,000.00	26,295.92	206,295.92
	05/01/06	NEW MIDDLE SCHOOL	0.00	19,800.00	19,800.00
	11/01/05	NEW MIDDLE SCHOOL	118,000.00	21,376.80	139,376.80
	05/01/06	NEW MIDDLE SCHOOL	0.00	17,169.00	17,169.00
	11/01/05	ADDL FUNDS FOR NEW MIDDLE	11,250.00	2,486.59	13,736.59
	05/01/06	ADDL FUNDS FOR NEW MIDDLE	0.00	2,074.22	2,074.22
	11/01/05	ADDL FUNDS-COMplete MIDDLE	6,250.00	1,678.13	7,928.13
	05/01/06	ADDL FUNDS-COMplete MIDDLE	0.00	1,470.31	1,470.31
	11/01/05	BURCHARD DUNN SCH, NEW GL	56,750.00	49,998.69	106,748.69
	05/01/06	BURCHARD DUNN SCH, NEW GL	0.00	51,824.55	51,824.55
42	TOTAL PRINCIPAL & INTEREST		372,250.00	194,174.21	566,424.21
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				14,784.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				581,208.21
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				15,313,185.09

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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				
GRAY	1,065.0	52.74%	552,000,000	8.26	4,559,520.00	8,076,173.82	4,559,520.00	67.00%	8.26M	
NEW GLOUCESTER	954.5	47.26%	271,850,000	8.26	2,245,481.00	7,237,011.27	2,245,481.00	33.00%	8.26M	
TOTAL	2,019.5		823,850,000		6,805,001.00	15,313,185.09	6,805,001.00	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	15,313,185.09	6,805,001.00	8,508,184.09
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,313,185.09	6,805,001.00	8,508,184.09
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			8,508,184.09
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 44.44%		STATE SHARE % = 55.56%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 44.44%		STATE SHARE % = 55.56%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	17,490,985.38		