

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 48

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	952.5	472.0	1,424.5 (65%)	750.5 (35%)	2,175.0

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	56.0 (17:1)	29.5 (16:1)	50.0 (15:1)	=	135.5 /	139.3 =	.97 X	5507,078 =	3472,213	1869,653
B. GUIDANCE	2.7 (350:1)	1.3 (350:1)	3.0 (250:1)	=	7.0 /	9.9 =	.71 X	374,540 =	172,850	93,073
C. LIBRARIANS	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7 /	1.0 =	2.70 X	49,408 =	86,711	46,691
D. HEALTH	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7 /	2.0 =	1.35 X	78,958 =	69,285	37,308
E. EDUCATION TECHS	9.5 (100:1)	4.7 (100:1)	3.0 (250:1)	=	17.2 /	25.4 =	.68 X	356,943 =	157,769	84,952
F. LIBRARY TECHS	1.9 (500:1)	0.9 (500:1)	1.5 (500:1)	=	4.3 /	9.7 =	.44 X	152,005 =	43,473	23,409
G. CLERICAL	4.8 (200:1)	2.4 (200:1)	3.8 (200:1)	=	11.0 /	12.7 =	.87 X	296,917 =	167,907	90,411
H. SCHOOL ADMIN.	3.1 (305:1)	1.5 (305:1)	2.4 (315:1)	=	7.0 /	6.0 =	1.17 X	399,091 =	303,508	163,428

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	44,160	23,266
B. Supplies and Equipment	295	408	420,228	306,204
C. Professional Development	50	50	71,225	37,525
D. Instructional Leadership Support	20	20	28,490	15,010
E. Co- and Extra-Curricular Student	28	97	39,886	72,799
F. System Administration/Support	341	338	485,755	253,669
G. Operations & Maintenance	907	1,078	1292,022	809,039

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	722,201	388,878
B. Education & Library Technicians	36.00%	72,447	39,010
C. Clerical	29.00%	48,693	26,219
D. School Administrators	14.00%	42,491	22,880

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-324,222	-174,550
16 Adjustment for Title I Revenues	-379,053	-204,105

17 TOTALS	7038,037	4024,767
18 E.P.S. RATES	4,941	5,363

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL			
	APRIL 2002	1,407.0	655.0	2,062.0			
	OCTOBER 2002	1,451.0	673.0	2,124.0			
	APRIL 2003	1,445.0	651.0	2,096.0			
	OCTOBER 2003	1,383.0	666.0	2,049.0			
	APRIL 2004	1,406.0	647.0	2,053.0			
	OCTOBER 2004	1,445.0	676.0	2,121.0			
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES		
	K-8 PUPILS	1,425.5 +	0.00	X	4,941.00	=	7,043,395.50
	9-12 PUPILS	661.5 +	0.00	X	5,363.00	=	3,547,624.50
	ADULT EDUC. COURSES AT .1	24.2		X	5,363.00	=	129,784.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,941.00	=	0.00
	9-12 EQUIV. INSTR. PUPILS	1.375		X	5,363.00	=	7,374.13
WEIGHTED COUNTS	PUPILS	WEIGHTS	X	X			
	K-8 DISADVANTAGED @ .5326	759.2	X .15	X	4,941.00	=	562,681.08
	9-12 DISADVANTAGED @ .5326	352.3	X .15	X	5,363.00	=	283,407.74
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,941.00	=	0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,363.00	=	0.00
TARGETED FUNDS	PUPILS	WEIGHTS	X	X			
	K-8 STUDENT ASSESSMENT	1,425.5		X	100.00	=	142,550.00
	9-12 STUDENT ASSESSMENT	661.5		X	100.00	=	66,150.00
	K-8 TECHNOLOGY RESOURCES	1,425.5		X	83.00	=	118,316.50
	9-12 TECHNOLOGY RESOURCES	661.5		X	252.00	=	166,698.00
	K-2 PUPILS	513.5	X .10	X	4,941.00	=	253,720.35
ISOLATED SMALL SCHOOL ADJUSTMENT							
	K-8 SMALL SCHOOL ADJUSTMENT					=	0.00
	9-12 SMALL SCHOOL ADJUSTMENT					=	0.00
OPERATING ALLOCATION							12,321,702.40
OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %							10,350,230.01
30	ADJUSTED TOTAL OPERATING ALLOCATION						10,350,230.01

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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					1,833,075.73
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	186,461.15	X	101.80%	=	189,817.45
35	TRANSPORTATION - EPS ALLOCATION					925,204.87
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					162,600.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,110,698.05
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					13,460,928.06

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/05 ELEM ADDTN	126,000.00	23,827.19	149,827.19
		05/01/06 ELEM ADDTN	0.00	20,536.74	20,536.74
		11/01/05 TWO NEW MIDDLE SCHS	546,750.00	208,311.73	755,061.73
		05/01/06 TWO NEW MIDDLE SCHS	0.00	199,427.04	199,427.04
42	TOTAL PRINCIPAL & INTEREST		672,750.00	452,102.70	1,124,852.70
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				91,288.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,216,140.70
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				14,677,068.76

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			
CORINNA	397.5	19.05%	66,250,000		8.26		547,225.00		2,795,981.60	547,225.00	12.70%	8.26M
HARTLAND	302.5	14.49%	82,550,000		8.26		681,863.00		2,126,707.26	681,863.00	15.82%	8.26M
NEWPORT	515.0	24.68%	163,500,000		8.26		1,350,510.00		3,622,300.57	1,350,510.00	31.33%	8.26M
PALMYRA	315.0	15.09%	79,950,000		8.26		660,387.00		2,214,769.68	660,387.00	15.32%	8.26M
PLYMOUTH	255.0	12.22%	43,100,000		8.26		356,006.00		1,793,537.80	356,006.00	8.26%	8.26M
ST. ALBANS	302.0	14.47%	86,500,000		8.26		714,490.00		2,123,771.85	714,490.00	16.57%	8.26M

TOTAL	2,087.0	521,850,000	4,310,481.00	14,677,068.76	4,310,481.00	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	14,677,068.76	4,310,481.00	10,366,587.76
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,677,068.76	4,310,481.00	10,366,587.76
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			10,366,587.76
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 29.37%	STATE SHARE % = 70.63%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 29.37%	STATE SHARE % = 70.63%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	16,648,541.15		