

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 54

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	1,226.5	704.0	1,930.5 ( 67%)	941.5 ( 33%)	2,872.0

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	72.1 (17:1)	44.0 (16:1)	62.8 (15:1)	=	178.9 /	204.2	=	.88 X	8413,417	=	4960,551	2443,256
B. GUIDANCE	3.5 (350:1)	2.0 (350:1)	3.8 (250:1)	=	9.3 /	13.0	=	.72 X	560,313	=	270,295	133,130
C. LIBRARIANS	1.5 (800:1)	0.9 (800:1)	1.2 (800:1)	=	3.6 /	2.0	=	1.80 X	86,264	=	104,034	51,241
D. HEALTH	1.5 (800:1)	0.9 (800:1)	1.2 (800:1)	=	3.6 /	3.0	=	1.20 X	118,437	=	95,223	46,901
E. EDUCATION TECHS	12.3 (100:1)	7.0 (100:1)	3.8 (250:1)	=	23.1 /	32.8	=	.70 X	520,619	=	244,170	120,263
F. LIBRARY TECHS	2.5 (500:1)	1.4 (500:1)	1.9 (500:1)	=	5.8 /	8.4	=	.69 X	152,293	=	70,405	34,677
G. CLERICAL	6.1 (200:1)	3.5 (200:1)	4.7 (200:1)	=	14.3 /	15.7	=	.91 X	373,154	=	227,512	112,058
H. SCHOOL ADMIN.	4.0 (305:1)	2.3 (305:1)	3.0 (315:1)	=	9.3 /	10.8	=	.86 X	693,136	=	399,385	196,712

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31		59,846	29,187
B. Supplies and Equipment	295	408		569,498	384,132
C. Professional Development	50	50		96,525	47,075
D. Instructional Leadership Support	20	20		38,610	18,830
E. Co- and Extra-Curricular Student	28	97		54,054	91,326
F. System Administration/Support	341	338		658,301	318,227
G. Operations & Maintenance	907	1,078		1750,964	1014,937

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1031,720	508,160
B. Education & Library Technicians	36.00%	113,247	55,778
C. Clerical	29.00%	65,978	32,497
D. School Administrators	14.00%	55,914	27,540

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	230,948	113,742
16 Adjustment for Title I Revenues	-483,275	-238,031

17 TOTALS	10613,904	5541,637
18 E.P.S. RATES	5,498	5,886

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	2,023.0	955.0	2,978.0		
	OCTOBER 2002	1,982.0	995.0	2,977.0		
	APRIL 2003	2,003.0	952.0	2,955.0		
	OCTOBER 2003	1,979.0	971.0	2,950.0		
	APRIL 2004	1,956.0	930.0	2,886.0		
	OCTOBER 2004	1,906.0	954.0	2,860.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,931.0 +	43.83	X	5,498.00	= 10,857,615.34
	9-12 PUPILS	942.0 +	17.50	X	5,886.00	= 5,647,617.00
	ADULT EDUC. COURSES AT .1	4.7		X	5,886.00	= 27,664.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,498.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.250		X	5,886.00	= 7,357.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4929	951.8	X .15	X	5,498.00	= 784,949.46
	9-12 DISADVANTAGED @ .4929	464.3	X .15	X	5,886.00	= 409,930.47
	K-8 LIMITED ENGLISH PROF.	9.0	X .500	X	5,498.00	= 24,741.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	5,886.00	= 2,943.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,931.0		X	100.00	= 193,100.00
	9-12 STUDENT ASSESSMENT	942.0		X	100.00	= 94,200.00
	K-8 TECHNOLOGY RESOURCES	1,931.0		X	83.00	= 160,273.00
	9-12 TECHNOLOGY RESOURCES	942.0		X	252.00	= 237,384.00
	K-2 PUPILS	604.0	X .10	X	5,498.00	= 332,079.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 39,148.69
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,819,002.86
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					15,807,962.40
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,807,962.40

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	213,533.00	X	101.80%	=	217,376.59
32	SPECIAL EDUCATION - EPS ALLOCATION					2,877,795.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	926,675.97	X	101.80%	=	943,356.14
35	TRANSPORTATION - EPS ALLOCATION					1,228,743.80
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					83,910.73
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,351,182.26
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					21,159,144.66

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05	NEW SKOWHEGAN MIDDLE SCH	455,104.00	173,394.91		628,498.91
	05/01/06	NEW SKOWHEGAN MIDDLE SCH	0.00	165,999.47		165,999.47
42	TOTAL PRINCIPAL & INTEREST		455,104.00	339,394.38		794,498.38
43	APPROVED LEASES FOR 2004-05					0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05					29,568.00
44	INSURED VALUE FACTOR FOR 2003-04					0.00
47	TOTAL DEBT SERVICE ALLOCATION					824,066.38
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					21,983,211.04

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2004 STATE	MILL	LOCAL	TOTAL		LOCAL		
	YEAR PUPILS		VALUATION X	EXPECTATION =	CONTRIBUTION	OR ALLOCATION		CONTRIBUTION		
CANAAN	373.0	12.98%	64,650,000	8.26	534,009.00	2,853,420.79	534,009.00	4.97%	8.26M	
CORNVILLE	194.5	6.77%	52,450,000	8.26	433,237.00	1,488,263.39	433,237.00	4.03%	8.26M	
MERCER	93.5	3.25%	36,800,000	8.26	303,968.00	714,454.36	303,968.00	2.83%	8.26M	
NORRIDGEWOCK	607.5	21.15%	121,450,000	8.26	1,003,177.00	4,649,449.13	1,003,177.00	9.34%	8.26M	
SKOWHEGAN	1,455.0	50.64%	965,350,000	8.26	7,973,791.00	11,132,298.07	7,973,791.00	74.21%	8.26M	
SMITHFIELD	149.5	5.21%	60,200,000	8.26	497,252.00	1,145,325.30	497,252.00	4.62%	8.26M	
TOTAL	2,873.0		1,300,900,000		10,745,434.00	21,983,211.04	10,745,434.00	100.00%	8.26M	



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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,983,211.04	10,745,434.00	11,237,777.04
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,983,211.04	10,745,434.00	11,237,777.04
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			1,403.17-
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			11,236,373.87
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 48.88%		STATE SHARE % = 51.12%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 48.89%		STATE SHARE % = 51.11%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	24,994,251.50		