

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 55

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	579.0	320.0	899.0 (69%)	396.5 (31%)	1,295.5

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	34.1 (17:1)	20.0 (16:1)	26.4 (15:1)	=	80.5 /	84.7 =	.95 X	3330,397 =	2183,075	980,802
B. GUIDANCE	1.7 (350:1)	0.9 (350:1)	1.6 (250:1)	=	4.2 /	6.8 =	.62 X	273,749 =	117,110	52,614
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	2.0 =	.80 X	84,395 =	46,586	20,930
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	2.0 =	.80 X	69,388 =	38,302	17,208
E. EDUCATION TECHS	5.8 (100:1)	3.2 (100:1)	1.6 (250:1)	=	10.6 /	36.3 =	.29 X	504,650 =	100,981	45,368
F. LIBRARY TECHS	1.2 (500:1)	0.6 (500:1)	0.8 (500:1)	=	2.6 /	3.3 =	.79 X	49,708 =	27,096	12,173
G. CLERICAL	2.9 (200:1)	1.6 (200:1)	2.0 (200:1)	=	6.5 /	7.0 =	.93 X	164,429 =	105,514	47,405
H. SCHOOL ADMIN.	1.9 (305:1)	1.0 (305:1)	1.3 (315:1)	=	4.2 /	4.4 =	.95 X	293,069 =	192,107	86,309

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	27,869	12,292
B. Supplies and Equipment	295	408	265,205	161,772
C. Professional Development	50	50	44,950	19,825
D. Instructional Leadership Support	20	20	17,980	7,930
E. Co- and Extra-Curricular Student	28	97	25,172	38,461
F. System Administration/Support	341	338	306,559	134,017
G. Operations & Maintenance	907	1,078	815,393	427,427

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	453,164	203,595
B. Education & Library Technicians	36.00%	46,108	20,715
C. Clerical	29.00%	30,599	13,747
D. School Administrators	14.00%	26,895	12,083

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-203,724	-91,514
16 Adjustment for Title I Revenues	-200,217	-89,952

17 TOTALS	4466,723	2133,205
18 E.P.S. RATES	4,969	5,380

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	877.0	361.0	1,238.0		
	OCTOBER 2002	879.0	401.0	1,280.0		
	APRIL 2003	885.0	395.0	1,280.0		
	OCTOBER 2003	922.0	397.0	1,319.0		
	APRIL 2004	906.0	388.0	1,294.0		
	OCTOBER 2004	901.0	406.0	1,307.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	903.5 +	0.00	X	4,969.00	= 4,489,491.50
	9-12 PUPILS	397.0 +	0.00	X	5,380.00	= 2,135,860.00
	ADULT EDUC. COURSES AT .1	4.1		X	5,380.00	= 22,058.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,969.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	5,380.00	= 2,690.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4316	390.0	X .15	X	4,969.00	= 290,686.50
	9-12 DISADVANTAGED @ .4316	171.3	X .15	X	5,380.00	= 138,239.10
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,969.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	5,380.00	= 2,690.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	903.5		X	100.00	= 90,350.00
	9-12 STUDENT ASSESSMENT	397.0		X	100.00	= 39,700.00
	K-8 TECHNOLOGY RESOURCES	903.5		X	83.00	= 74,990.50
	9-12 TECHNOLOGY RESOURCES	397.0		X	252.00	= 100,044.00
	K-2 PUPILS	283.0	X .10	X	4,969.00	= 140,622.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,527,422.30
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					6,323,034.73
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,323,034.73

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	1,625.00	X	101.80%	=	1,654.25
32	SPECIAL EDUCATION - EPS ALLOCATION					1,505,285.25
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					694,528.79
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,201,468.29
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,524,503.02

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05 NEW ELEM-SO HIRAM	95,000.00	2,316.67	97,316.67
42	TOTAL PRINCIPAL & INTEREST	95,000.00	2,316.67	97,316.67
43	APPROVED LEASES FOR 2004-05			92,688.00
43A	APPROVED LEASE PURCHASES FOR 2004-05			0.00
44	INSURED VALUE FACTOR FOR 2003-04			0.00
47	TOTAL DEBT SERVICE ALLOCATION			190,004.67
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			8,714,507.69

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
BALDWIN	231.0	17.76%	92,500,000	8.26		764,050.00	1,547,696.57	764,050.00	20.17%	8.26M
CORNISH	239.0	18.38%	76,750,000	8.26		633,955.00	1,601,726.51	633,955.00	16.74%	8.26M
HIRAM	273.5	21.03%	87,200,000	8.26		720,272.00	1,832,660.97	720,272.00	19.02%	8.26M
PARSONSFIELD	296.5	22.80%	127,600,000	8.26		1,053,976.00	1,986,907.75	1,053,976.00	27.83%	8.26M
PORTER	260.5	20.03%	74,500,000	8.26		615,370.00	1,745,515.89	615,370.00	16.24%	8.26M
TOTAL	1,300.5		458,550,000			3,787,623.00	8,714,507.69	3,787,623.00	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	8,714,507.69	3,787,623.00	4,926,884.69
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,714,507.69	3,787,623.00	4,926,884.69
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			319,629.58
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			131,162.86
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			5,377,677.13
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 43.46%		STATE SHARE % = 56.54%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 38.29%		STATE SHARE % = 61.71%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,918,895.26		