

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SACO 2005-06 374 - 007

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	1,168.5	762.5	1,931.0 (100%)	0.0 (0%)	1,931.0

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	68.7 (17:1)	47.7 (16:1)	0.0 (15:1)	= 116.4 /	110.7 =	1.05 X	4650,766 =	4883,304	0
B. GUIDANCE	3.3 (350:1)	2.2 (350:1)	0.0 (250:1)	= 5.5 /	8.8 =	.63 X	378,065 =	238,181	0
C. LIBRARIANS	1.5 (800:1)	1.0 (800:1)	0.0 (800:1)	= 2.5 /	0.0 =	2.50 X	0 =	66,768	0
D. HEALTH	1.5 (800:1)	1.0 (800:1)	0.0 (800:1)	= 2.5 /	3.0 =	.83 X	116,842 =	96,979	0
E. EDUCATION TECHS	11.7 (100:1)	7.6 (100:1)	0.0 (250:1)	= 19.3 /	23.5 =	.82 X	399,197 =	327,342	0
F. LIBRARY TECHS	2.3 (500:1)	1.5 (500:1)	0.0 (500:1)	= 3.8 /	5.0 =	.76 X	85,701 =	65,133	0
G. CLERICAL	5.8 (200:1)	3.8 (200:1)	0.0 (200:1)	= 9.6 /	8.5 =	1.13 X	196,447 =	221,985	0
H. SCHOOL ADMIN.	3.8 (305:1)	2.5 (305:1)	0.0 (315:1)	= 6.3 /	6.0 =	1.05 X	406,769 =	427,107	0

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31		59,861	0
B. Supplies and Equipment	295	408		569,645	0
C. Professional Development	50	50		96,550	0
D. Instructional Leadership Support	20	20		38,620	0
E. Co- and Extra-Curricular Student	28	97		54,068	0
F. System Administration/Support	341	338		658,471	0
G. Operations & Maintenance	907	1,078		1751,417	0

14 Salary Benefits	Percentage		Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%		1004,194	0
B. Education & Library Technicians	36.00%		141,291	0
C. Clerical	29.00%		64,376	0
D. School Administrators	14.00%		59,795	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)			689,068	0
16 Adjustment for Title I Revenues			-212,936	0

17 TOTALS			11301,218	0
18 E.P.S. RATES			5,853	5,797

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	1,907.0	889.0	2,796.0		
	OCTOBER 2002	1,937.0	929.0	2,866.0		
	APRIL 2003	1,920.0	919.0	2,839.0		
	OCTOBER 2003	1,903.0	948.0	2,851.0		
	APRIL 2004	1,909.0	914.0	2,823.0		
	OCTOBER 2004	1,839.0	937.0	2,776.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,874.0 +	28.50	X	5,853.00	= 11,135,332.50
	9-12 PUPILS	925.5 +	0.00	X	5,797.00	= 5,365,123.50
	ADULT EDUC. COURSES AT .1	24.9		X	5,797.00	= 144,345.30
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,853.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,797.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2342	438.9	X .15	X	5,853.00	= 385,332.26
	9-12 DISADVANTAGED @ .2342	216.8	X .15	X	5,797.00	= 188,518.44
	K-8 LIMITED ENGLISH PROF.	8.0	X .500	X	5,853.00	= 23,412.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,797.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,874.0		X	100.00	= 187,400.00
	9-12 STUDENT ASSESSMENT	925.5		X	100.00	= 92,550.00
	K-8 TECHNOLOGY RESOURCES	1,874.0		X	83.00	= 155,542.00
	9-12 TECHNOLOGY RESOURCES	925.5		X	252.00	= 233,226.00
	K-2 PUPILS	563.5	X .10	X	5,853.00	= 329,816.55
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,240,598.55
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					15,322,102.78
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,322,102.78

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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					2,707,925.29
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					667,161.41
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					127,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,502,086.70
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,824,189.48

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	09/01/05	ADDN & REN TO BURNS SCHOO	235,000.00	52,405.00	287,405.00
	03/01/06	ADDN & REN TO BURNS SCHOO	0.00	43,710.00	43,710.00
42	TOTAL PRINCIPAL & INTEREST		235,000.00	96,115.00	331,115.00
43	APPROVED LEASES FOR 2004-05				36,376.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				233,131.20
44	INSURED VALUE FACTOR FOR 2003-04				595,233.72
47	TOTAL DEBT SERVICE ALLOCATION				1,195,855.92
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				20,020,045.40

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
SACO	2,799.5	100.00% 1,310,350,000	8.26	10,823,491.00	20,020,045.40	10,823,491.00	100.00%	8.26M
TOTAL	2,799.5	1,310,350,000		10,823,491.00	20,020,045.40	10,823,491.00	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	20,020,045.40	10,823,491.00	9,196,554.40
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,020,045.40	10,823,491.00	9,196,554.40
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			41,675.68-
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			4,549.55-
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			9,150,329.17
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 54.06%		STATE SHARE % = 45.94%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 54.29%		STATE SHARE % = 45.71%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	22,938,541.17		