

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 35

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	1,216.0	637.5	1,853.5 (69%)	844.0 (31%)	2,697.5

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	71.5 (17:1)	39.8 (16:1)	56.3 (15:1)	= 167.6 /	161.5 =	1.04 X	6708,679 =	4814,148	2162,878
B. GUIDANCE	3.5 (350:1)	1.8 (350:1)	3.4 (250:1)	= 8.7 /	9.0 =	.97 X	374,968 =	250,966	112,753
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	= 3.4 /	1.0 =	3.40 X	49,408 =	115,911	52,076
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	= 3.4 /	4.9 =	.69 X	191,653 =	91,246	40,995
E. EDUCATION TECHS	12.2 (100:1)	6.4 (100:1)	3.4 (250:1)	= 22.0 /	17.8 =	1.24 X	265,886 =	227,492	102,207
F. LIBRARY TECHS	2.4 (500:1)	1.3 (500:1)	1.7 (500:1)	= 5.4 /	4.4 =	1.23 X	73,097 =	62,037	27,872
G. CLERICAL	6.1 (200:1)	3.2 (200:1)	4.2 (200:1)	= 13.5 /	14.3 =	.94 X	348,574 =	226,085	101,575
H. SCHOOL ADMIN.	4.0 (305:1)	2.1 (305:1)	2.7 (315:1)	= 8.8 /	9.0 =	.98 X	606,573 =	410,165	184,277

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	57,459	26,164
B. Supplies and Equipment	295	408	546,783	344,352
C. Professional Development	50	50	92,675	42,200
D. Instructional Leadership Support	20	20	37,070	16,880
E. Co- and Extra-Curricular Student	28	97	51,898	81,868
F. System Administration/Support	341	338	632,044	285,272
G. Operations & Maintenance	907	1,078	1681,125	909,832

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1001,731	450,053
B. Education & Library Technicians	36.00%	104,230	46,828
C. Clerical	29.00%	65,565	29,457
D. School Administrators	14.00%	57,423	25,799

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	449,067	201,776
16 Adjustment for Title I Revenues	-85,875	-38,581

17 TOTALS	10889,244	5206,532
18 E.P.S. RATES	5,875	6,169

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	1,895.0	858.0	2,753.0		
	OCTOBER 2002	1,921.0	842.0	2,763.0		
	APRIL 2003	1,919.0	830.0	2,749.0		
	OCTOBER 2003	1,886.0	856.0	2,742.0		
	APRIL 2004	1,890.0	840.0	2,730.0		
	OCTOBER 2004	1,828.0	859.0	2,687.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,859.0 +	30.83	X	5,875.00	= 11,102,751.25
	9-12 PUPILS	849.5 +	0.00	X	6,169.00	= 5,240,565.50
	ADULT EDUC. COURSES AT .1	5.2		X	6,169.00	= 32,078.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,875.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.625		X	6,169.00	= 3,855.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1245	231.4	X .15	X	5,875.00	= 203,921.25
	9-12 DISADVANTAGED @ .1245	105.8	X .15	X	6,169.00	= 97,902.03
	K-8 LIMITED ENGLISH PROF.	6.0	X .500	X	5,875.00	= 17,625.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,169.00	= 6,169.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,859.0		X	100.00	= 185,900.00
	9-12 STUDENT ASSESSMENT	849.5		X	100.00	= 84,950.00
	K-8 TECHNOLOGY RESOURCES	1,859.0		X	83.00	= 154,297.00
	9-12 TECHNOLOGY RESOURCES	849.5		X	252.00	= 214,074.00
	K-2 PUPILS	670.5	X .10	X	5,875.00	= 393,918.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					17,738,008.21
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					14,899,926.89
30	ADJUSTED TOTAL OPERATING ALLOCATION					14,899,926.89

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	22,670.00	X	101.80%	=	23,078.06
32	SPECIAL EDUCATION - EPS ALLOCATION					2,883,454.02
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	175,000.46	X	101.80%	=	178,150.47
35	TRANSPORTATION - EPS ALLOCATION					971,192.81
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					108,632.70
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,164,508.06
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,064,434.95

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05 MARSHWOOD HS	1,139,698.50	363,486.35	1,503,184.85
	05/01/06 MARSHWOOD HS	0.00	356,191.90	356,191.90
	11/01/05 ADDN TO MARSHWOOD JHS-SO	155,000.00	19,075.80	174,075.80
	05/01/06 ADDN TO MARSHWOOD JHS-SO	0.00	13,252.50	13,252.50
42	TOTAL PRINCIPAL & INTEREST	1,294,698.50	752,006.55	2,046,705.05
43	APPROVED LEASES FOR 2004-05			0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05			18,104.00
44	INSURED VALUE FACTOR FOR 2003-04			0.00
47	TOTAL DEBT SERVICE ALLOCATION			2,064,809.05
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			21,129,244.00

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		LOCAL CONTRIBUTION		TOTAL
ELIOT	1,121.0	41.39%	617,100,000	8.26	5,097,246.00		8,745,394.09	5,097,246.00	56.95%	8.26M	
SO. BERWICK	1,587.5	58.61%	466,400,000	8.26	3,852,464.00		12,383,849.91	3,852,464.00	43.05%	8.26M	
TOTAL	2,708.5		1,083,500,000		8,949,710.00		21,129,244.00	8,949,710.00	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	21,129,244.00	8,949,710.00	12,179,534.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,129,244.00	8,949,710.00	12,179,534.00
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			1,073.65-
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			12,178,460.35
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 42.36%		STATE SHARE % = 57.64%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 42.36%		STATE SHARE % = 57.64%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	23,967,325.32		