

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 45

2005-06

545 - 545

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	205.5	84.0	289.5 ( 70%)	126.0 ( 30%)	415.5

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	12.1 (17:1)	5.3 (16:1)	8.4 (15:1)	=	25.8 /	30.6 =	.84 X	1160,341 =	682,280	292,406
B. GUIDANCE	0.6 (350:1)	0.2 (350:1)	0.5 (250:1)	=	1.3 /	1.0 =	1.30 X	51,545 =	46,906	20,103
C. LIBRARIANS	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	1.0 =	.60 X	28,844 =	12,114	5,192
D. HEALTH	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	0.7 =	.86 X	25,123 =	15,124	6,482
E. EDUCATION TECHS	2.1 (100:1)	0.8 (100:1)	0.5 (250:1)	=	3.4 /	9.5 =	.36 X	145,313 =	36,619	15,694
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9 /	0.0 =	.90 X	0 =	7,940	3,403
G. CLERICAL	1.0 (200:1)	0.4 (200:1)	0.6 (200:1)	=	2.0 /	4.0 =	.50 X	103,848 =	36,347	15,577
H. SCHOOL ADMIN.	0.7 (305:1)	0.3 (305:1)	0.4 (315:1)	=	1.4 /	2.0 =	.70 X	126,261 =	61,868	26,515

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	8,975	3,906
B. Supplies and Equipment	295	408	85,403	51,408
C. Professional Development	50	50	14,475	6,300
D. Instructional Leadership Support	20	20	5,790	2,520
E. Co- and Extra-Curricular Student	28	97	8,106	12,222
F. System Administration/Support	341	338	98,720	42,588
G. Operations & Maintenance	907	1,078	262,577	135,828

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	143,721	61,595
B. Education & Library Technicians	36.00%	16,041	6,875
C. Clerical	29.00%	10,541	4,517
D. School Administrators	14.00%	8,662	3,712

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-108,713	-46,597
16 Adjustment for Title I Revenues	-74,269	-31,829

17 TOTALS	1379,225	638,415
18 E.P.S. RATES	4,764	5,067

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545 - 545

A. OPERATING COST ALLOCATIONS

19 RESIDENT PUPILS	K-8	9-12	TOTAL		
APRIL 2002	276.0	120.0	396.0		
OCTOBER 2002	293.0	124.0	417.0		
APRIL 2003	296.0	124.0	420.0		
OCTOBER 2003	283.0	128.0	411.0		
APRIL 2004	289.0	124.0	413.0		
OCTOBER 2004	293.0	130.0	423.0		
21 BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
	YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
K-8 PUPILS	291.0 +	0.00	X	4,764.00	= 1,386,324.00
9-12 PUPILS	127.0 +	0.00	X	5,067.00	= 643,509.00
ADULT EDUC. COURSES AT .1	0.0		X	5,067.00	= 0.00
K-8 EQUIV. INSTR. PUPILS	0.000		X	4,764.00	= 0.00
9-12 EQUIV. INSTR. PUPILS	0.000		X	5,067.00	= 0.00
WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
K-8 DISADVANTAGED @ .4618	134.4	X .15	X	4,764.00	= 96,042.24
9-12 DISADVANTAGED @ .4618	58.6	X .15	X	5,067.00	= 44,538.93
K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,764.00	= 0.00
9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,067.00	= 0.00
TARGETED FUNDS	PUPILS	WEIGHTS	X		
K-8 STUDENT ASSESSMENT	291.0		X	100.00	= 29,100.00
9-12 STUDENT ASSESSMENT	127.0		X	100.00	= 12,700.00
K-8 TECHNOLOGY RESOURCES	291.0		X	83.00	= 24,153.00
9-12 TECHNOLOGY RESOURCES	127.0		X	252.00	= 32,004.00
K-2 PUPILS	116.0	X .10	X	4,764.00	= 55,262.40
ISOLATED SMALL SCHOOL ADJUSTMENT					
K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
9-12 SMALL SCHOOL ADJUSTMENT					= 74,412.92
OPERATING ALLOCATION					2,398,046.49
OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					2,014,359.05
30 ADJUSTED TOTAL OPERATING ALLOCATION					2,014,359.05

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545 - 545

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	40,608.95	X	101.80%	=	41,339.91
32	SPECIAL EDUCATION - EPS ALLOCATION					124,842.09
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					197,322.53
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					17,075.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					380,579.53
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,394,938.58

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05 NEW ELEM	170,000.00	29,966.47		199,966.47
	05/01/06 NEW ELEM	0.00	24,055.00		24,055.00
42	TOTAL PRINCIPAL & INTEREST	170,000.00	54,021.47		224,021.47
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				224,021.47
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,618,960.05

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.	2004 STATE	MILL	LOCAL	TOTAL	LOCAL			
	YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR ALLOCATION	CONTRIBUTION			
PERHAM	66.5	15.91%	14,400,000	8.26	118,944.00	416,676.54	118,944.00	19.07%	8.26M
WADE	58.0	13.88%	8,900,000	8.26	73,514.00	363,511.65	73,514.00	11.79%	8.26M
WASHBURN	293.5	70.21%	52,200,000	8.26	431,172.00	1,838,771.85	431,172.00	69.14%	8.26M
TOTAL	418.0		75,500,000		623,630.00	2,618,960.04	623,630.00	100.00%	8.26M

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545 - 545

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,618,960.05	623,630.00	1,995,330.05
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,618,960.05	623,630.00	1,995,330.05
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)			15,669.92
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			47,943.00
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			2,058,942.97
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 23.81%	STATE SHARE % = 76.19%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 21.38%	STATE SHARE % = 78.62%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,002,647.49		