

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 51

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	1,051.5	613.0	1,664.5 (71%)	673.5 (29%)	2,338.0

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	61.9 (17:1)	38.3 (16:1)	44.9 (15:1)	=	145.1 /	164.9 =	.88 X	6883,162 =	4300,600	1756,583
B. GUIDANCE	3.0 (350:1)	1.8 (350:1)	2.7 (250:1)	=	7.5 /	9.9 =	.76 X	385,597 =	208,068	84,986
C. LIBRARIANS	1.3 (800:1)	0.8 (800:1)	0.8 (800:1)	=	2.9 /	2.0 =	1.45 X	88,667 =	91,283	37,284
D. HEALTH	1.3 (800:1)	0.8 (800:1)	0.8 (800:1)	=	2.9 /	2.9 =	1.00 X	127,649 =	90,631	37,018
E. EDUCATION TECHS	10.5 (100:1)	6.1 (100:1)	2.7 (250:1)	=	19.3 /	47.1 =	.41 X	756,685 =	220,271	89,970
F. LIBRARY TECHS	2.1 (500:1)	1.2 (500:1)	1.3 (500:1)	=	4.6 /	3.0 =	1.53 X	53,184 =	57,774	23,598
G. CLERICAL	5.3 (200:1)	3.1 (200:1)	3.4 (200:1)	=	11.8 /	8.6 =	1.37 X	195,891 =	190,543	77,828
H. SCHOOL ADMIN.	3.4 (305:1)	2.0 (305:1)	2.1 (315:1)	=	7.5 /	7.0 =	1.07 X	467,947 =	355,499	145,204

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	51,600	20,879
B. Supplies and Equipment	295	408	491,028	274,788
C. Professional Development	50	50	83,225	33,675
D. Instructional Leadership Support	20	20	33,290	13,470
E. Co- and Extra-Curricular Student	28	97	46,606	65,330
F. System Administration/Support	341	338	567,595	227,643
G. Operations & Maintenance	907	1,078	1509,702	726,033

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	891,211	364,015
B. Education & Library Technicians	36.00%	100,096	40,884
C. Clerical	29.00%	55,257	22,570
D. School Administrators	14.00%	49,770	20,329

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	533,008	217,691
16 Adjustment for Title I Revenues	-26,778	-10,937

17 TOTALS	9900,278	4268,840
18 E.P.S. RATES	5,948	6,338

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	1,734.0	611.0	2,345.0		
	OCTOBER 2002	1,706.0	636.0	2,342.0		
	APRIL 2003	1,707.0	622.0	2,329.0		
	OCTOBER 2003	1,678.0	658.0	2,336.0		
	APRIL 2004	1,684.0	648.0	2,332.0		
	OCTOBER 2004	1,645.0	694.0	2,339.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,664.5 +	27.83	X	5,948.00	= 10,065,978.84
	9-12 PUPILS	671.0 +	0.00	X	6,338.00	= 4,252,798.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,338.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,948.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.625		X	6,338.00	= 3,961.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0405	67.4	X .15	X	5,948.00	= 60,134.28
	9-12 DISADVANTAGED @ .0405	27.2	X .15	X	6,338.00	= 25,859.04
	K-8 LIMITED ENGLISH PROF.	4.0	X .500	X	5,948.00	= 11,896.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	6,338.00	= 3,169.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,664.5		X	100.00	= 166,450.00
	9-12 STUDENT ASSESSMENT	671.0		X	100.00	= 67,100.00
	K-8 TECHNOLOGY RESOURCES	1,664.5		X	83.00	= 138,153.50
	9-12 TECHNOLOGY RESOURCES	671.0		X	252.00	= 169,092.00
	K-2 PUPILS	500.5	X .10	X	5,948.00	= 297,697.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 19,853.58
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					15,282,142.89
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					12,837,000.02
30	ADJUSTED TOTAL OPERATING ALLOCATION					12,837,000.02

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	156,261.13	X	101.80%	=	159,073.83
32	SPECIAL EDUCATION - EPS ALLOCATION					1,750,151.92
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	130,407.46	X	101.80%	=	132,754.79
35	TRANSPORTATION - EPS ALLOCATION					896,640.32
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,938,620.86
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					15,775,620.88

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05	MABLE I WILSON SCHOOL	206,265.61	43,530.64		249,796.25
	05/01/06	MABLE I WILSON SCHOOL	0.00	41,467.98		41,467.98
	10/15/05	NEW MIDDLE SCH CUMBERLAND	759,000.00	281,566.25		1,040,566.25
	04/15/06	NEW MIDDLE SCH CUMBERLAND	0.00	270,181.25		270,181.25
42	TOTAL PRINCIPAL & INTEREST		965,265.61	636,746.12		1,602,011.73
43	APPROVED LEASES FOR 2004-05					75,344.00
43A	APPROVED LEASE PURCHASES FOR 2004-05					152,000.00
44	INSURED VALUE FACTOR FOR 2003-04					0.00
47	TOTAL DEBT SERVICE ALLOCATION					1,829,355.73
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					17,604,976.61

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION			
CUMBERLAND	1,634.0	69.96% 894,000,000	8.26	7,384,440.00	12,316,441.64	7,384,440.00	75.78%	8.26M
NO. YARMOUTH	701.5	30.04% 285,700,000	8.26	2,359,882.00	5,288,534.97	2,359,882.00	24.22%	8.26M
TOTAL	2,335.5	1,179,700,000		9,744,322.00	17,604,976.61	9,744,322.00	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	17,604,976.61	9,744,322.00	7,860,654.61
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,604,976.61	9,744,322.00	7,860,654.61
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)			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			7,860,654.61
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 55.35%		STATE SHARE % = 44.65%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 55.35%		STATE SHARE % = 44.65%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	20,050,119.48		