

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 52

2005-06

552 - 552

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	922.5	540.5	1,463.0 ( 67%)	737.0 ( 33%)	2,200.0

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	54.3 (17:1)	33.8 (16:1)	49.1 (15:1)	=	137.2 /	161.9 =	.85 X	6486,134 =	3693,853	1819,361
B. GUIDANCE	2.6 (350:1)	1.5 (350:1)	2.9 (250:1)	=	7.0 /	11.0 =	.64 X	455,890 =	195,486	96,284
C. LIBRARIANS	1.2 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.8 /	3.0 =	.93 X	156,503 =	97,517	48,031
D. HEALTH	1.2 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.8 /	3.0 =	.93 X	116,842 =	72,804	35,859
E. EDUCATION TECHS	9.2 (100:1)	5.4 (100:1)	2.9 (250:1)	=	17.5 /	24.5 =	.71 X	368,750 =	175,415	86,398
F. LIBRARY TECHS	1.8 (500:1)	1.1 (500:1)	1.5 (500:1)	=	4.4 /	4.0 =	1.10 X	70,451 =	51,922	25,574
G. CLERICAL	4.6 (200:1)	2.7 (200:1)	3.7 (200:1)	=	11.0 /	12.9 =	.85 X	313,647 =	178,622	87,978
H. SCHOOL ADMIN.	3.0 (305:1)	1.8 (305:1)	2.3 (315:1)	=	7.1 /	9.9 =	.72 X	636,838 =	307,210	151,313

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	45,353	22,847
B. Supplies and Equipment	295	408	431,585	300,696
C. Professional Development	50	50	73,150	36,850
D. Instructional Leadership Support	20	20	29,260	14,740
E. Co- and Extra-Curricular Student	28	97	40,964	71,489
F. System Administration/Support	341	338	498,883	249,106
G. Operations & Maintenance	907	1,078	1326,941	794,486

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	771,335	379,912
B. Education & Library Technicians	36.00%	81,841	40,310
C. Clerical	29.00%	51,800	25,514
D. School Administrators	14.00%	43,009	21,184

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-115,323	-56,811
16 Adjustment for Title I Revenues	-179,943	-88,629

17 TOTALS	7871,682	4162,491
18 E.P.S. RATES	5,381	5,648

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 52

2005-06

552 - 552

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	1,529.0	759.0	2,288.0		
	OCTOBER 2002	1,559.0	772.0	2,331.0		
	APRIL 2003	1,547.0	743.0	2,290.0		
	OCTOBER 2003	1,503.0	759.0	2,262.0		
	APRIL 2004	1,502.0	743.0	2,245.0		
	OCTOBER 2004	1,434.0	733.0	2,167.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,468.0 +	44.33	X	5,381.00	= 8,137,847.73
	9-12 PUPILS	738.0 +	13.50	X	5,648.00	= 4,244,472.00
	ADULT EDUC. COURSES AT .1	32.4		X	5,648.00	= 182,995.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,381.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.500		X	5,648.00	= 8,472.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2723	399.7	X .15	X	5,381.00	= 322,617.86
	9-12 DISADVANTAGED @ .2723	201.0	X .15	X	5,648.00	= 170,287.20
	K-8 LIMITED ENGLISH PROF.	52.0	X .300	X	5,381.00	= 83,943.60
	9-12 LIMITED ENGLISH PROF.	17.0	X .300	X	5,648.00	= 28,804.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,468.0		X	100.00	= 146,800.00
	9-12 STUDENT ASSESSMENT	738.0		X	100.00	= 73,800.00
	K-8 TECHNOLOGY RESOURCES	1,468.0		X	83.00	= 121,844.00
	9-12 TECHNOLOGY RESOURCES	738.0		X	252.00	= 185,976.00
	K-2 PUPILS	445.5	X .10	X	5,381.00	= 239,723.55
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,947,583.94
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					11,715,970.50
30	ADJUSTED TOTAL OPERATING ALLOCATION					11,715,970.50

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 52

2005-06

552 - 552

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	47,738.00	X	101.80%	=	48,597.28
32	SPECIAL EDUCATION - EPS ALLOCATION					2,050,483.82
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	36,000.00	X	101.80%	=	36,648.00
35	TRANSPORTATION - EPS ALLOCATION					973,414.20
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					103,367.97
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,212,511.27
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,928,481.77

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05	ADDN TO TRIPP JHS	135,000.00	15,169.63		150,169.63
	05/01/06	ADDN TO TRIPP JHS	0.00	10,125.00		10,125.00
	11/01/05	LEAVITT HS ADDIN, IN TURN	879,700.00	286,073.53		1,165,773.53
	05/01/06	LEAVITT HS ADDIN, IN TURN	0.00	296,520.47		296,520.47
	11/01/05	NEW ELEM	239,500.00	54,965.25		294,465.25
	05/01/06	NEW ELEM	0.00	47,301.25		47,301.25
42	TOTAL PRINCIPAL & INTEREST		1,254,200.00	710,155.13		1,964,355.13
43	APPROVED LEASES FOR 2004-05					32,000.00
43A	APPROVED LEASE PURCHASES FOR 2004-05					45,136.00
44	INSURED VALUE FACTOR FOR 2003-04					0.00
47	TOTAL DEBT SERVICE ALLOCATION					2,041,491.13
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					16,969,972.90

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
GREENE	732.5	33.20% 202,750,000	8.26	1,674,715.00		5,634,031.00	1,674,715.00	34.33%	8.26M
LEEDS	400.0	18.13% 106,050,000	8.26	875,973.00		3,076,656.09	875,973.00	17.95%	8.26M
TURNER	1,073.5	48.67% 281,850,000	8.26	2,328,081.00		8,259,285.81	2,328,081.00	47.72%	8.26M

TOTAL	2,206.0	590,650,000	4,878,769.00	16,969,972.90	4,878,769.00	100.00%	8.26M
-------	---------	-------------	--------------	---------------	--------------	---------	-------

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 52

2005-06

552 - 552

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
-----			
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,969,972.90	4,878,769.00	12,091,203.90
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,969,972.90	4,878,769.00	12,091,203.90
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			12,091,203.90
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 28.75%		STATE SHARE % = 71.25%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 28.75%		STATE SHARE % = 71.25%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	19,201,586.34		