

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 57

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	1,632.5	942.5	2,575.0 ( 70%)	1,118.5 ( 30%)	3,693.5

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	96.0 (17:1)	58.9 (16:1)	74.6 (15:1)	= 229.5 /	221.7 =	1.04 X	8866,954 =	6455,142	2766,490
B. GUIDANCE	4.7 (350:1)	2.7 (350:1)	4.5 (250:1)	= 11.9 /	13.9 =	.86 X	573,989 =	345,542	148,089
C. LIBRARIANS	2.0 (800:1)	1.2 (800:1)	1.4 (800:1)	= 4.6 /	3.0 =	1.53 X	134,871 =	144,447	61,906
D. HEALTH	2.0 (800:1)	1.2 (800:1)	1.4 (800:1)	= 4.6 /	5.6 =	.82 X	221,242 =	126,993	54,425
E. EDUCATION TECHS	16.3 (100:1)	9.4 (100:1)	4.5 (250:1)	= 30.2 /	51.6 =	.59 X	773,294 =	319,370	136,873
F. LIBRARY TECHS	3.3 (500:1)	1.9 (500:1)	2.2 (500:1)	= 7.4 /	6.0 =	1.23 X	109,522 =	94,298	40,414
G. CLERICAL	8.2 (200:1)	4.7 (200:1)	5.6 (200:1)	= 18.5 /	15.3 =	1.21 X	378,388 =	320,494	137,355
H. SCHOOL ADMIN.	5.4 (305:1)	3.1 (305:1)	3.6 (315:1)	= 12.1 /	10.2 =	1.19 X	696,192 =	579,928	248,540

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	79,825	34,674
B. Supplies and Equipment	295	408	759,625	456,348
C. Professional Development	50	50	128,750	55,925
D. Instructional Leadership Support	20	20	51,500	22,370
E. Co- and Extra-Curricular Student	28	97	72,100	108,495
F. System Administration/Support	341	338	878,075	378,053
G. Operations & Maintenance	907	1,078	2335,525	1205,743

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1343,704	575,873
B. Education & Library Technicians	36.00%	148,920	63,823
C. Clerical	29.00%	92,943	39,833
D. School Administrators	14.00%	81,190	34,796

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	303,983	130,292
16 Adjustment for Title I Revenues	-258,091	-110,610

17 TOTALS	14404,263	6589,707
18 E.P.S. RATES	5,594	5,892

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	2,545.0	1,113.0	3,658.0		
	OCTOBER 2002	2,580.0	1,180.0	3,760.0		
	APRIL 2003	2,570.0	1,105.0	3,675.0		
	OCTOBER 2003	2,582.0	1,158.0	3,740.0		
	APRIL 2004	2,584.0	1,107.0	3,691.0		
	OCTOBER 2004	2,574.0	1,144.0	3,718.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,579.0 +	0.00	X	5,594.00	= 14,426,926.00
	9-12 PUPILS	1,125.5 +	9.00	X	5,892.00	= 6,684,474.00
	ADULT EDUC. COURSES AT .1	37.8		X	5,892.00	= 222,717.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,594.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.750		X	5,892.00	= 10,311.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2692	694.3	X .15	X	5,594.00	= 582,587.13
	9-12 DISADVANTAGED @ .2692	303.0	X .15	X	5,892.00	= 267,791.40
	K-8 LIMITED ENGLISH PROF.	9.0	X .500	X	5,594.00	= 25,173.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	5,892.00	= 5,892.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,579.0		X	100.00	= 257,900.00
	9-12 STUDENT ASSESSMENT	1,125.5		X	100.00	= 112,550.00
	K-8 TECHNOLOGY RESOURCES	2,579.0		X	83.00	= 214,057.00
	9-12 TECHNOLOGY RESOURCES	1,125.5		X	252.00	= 283,626.00
	K-2 PUPILS	772.0	X .10	X	5,594.00	= 431,856.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					23,525,861.93
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					19,761,724.02
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,761,724.02

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	213,809.34	X	101.80%	=	217,657.91
32	SPECIAL EDUCATION - EPS ALLOCATION					3,014,205.65
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	170,997.37	X	101.80%	=	174,075.32
35	TRANSPORTATION - EPS ALLOCATION					1,572,362.25
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					208,753.76
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,187,054.89
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					24,948,778.91

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/05 NEW "LINE" ELEM SCHOOL-LI	136,487.46	14,971.50	151,458.96
		05/01/06 NEW "LINE" ELEM SCHOOL-LI	0.00	9,870.97	9,870.97
		11/01/05 HS ADDN & RENOV-WATERBORO	95,000.00	2,316.67	97,316.67
		05/01/06 NEW MASSABESIC MIDDLE SCH	0.00	452,321.98	452,321.98
42	TOTAL PRINCIPAL & INTEREST		231,487.46	479,481.12	710,968.58
43	APPROVED LEASES FOR 2004-05				199,192.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				44,352.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				954,512.58
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				25,903,291.49

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			
ALFRED	385.5	10.41%	164,400,000	8.26	1,357,944.00		2,696,532.64	1,357,944.00	10.74%	8.26M
LIMERICK	491.0	13.25%	173,950,000	8.26	1,436,827.00		3,432,186.12	1,436,827.00	11.36%	8.26M
LYMAN	658.5	17.78%	287,400,000	8.26	2,373,924.00		4,605,605.23	2,373,924.00	18.77%	8.26M
NEWFIELD	268.0	7.23%	137,250,000	8.26	1,133,685.00		1,872,807.97	1,133,685.00	8.96%	8.26M
SHAPLEIGH	424.5	11.46%	312,350,000	8.26	2,580,011.00		2,968,517.20	2,580,011.00	20.40%	8.26M
WATERBORO	1,477.0	39.87%	455,750,000	8.26	3,764,495.00		10,327,642.32	3,764,495.00	29.77%	8.26M

TOTAL	3,704.5	1,531,100,000	12,646,886.00	25,903,291.48	12,646,886.00	100.00%	8.26M
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	25,903,291.49	12,646,886.00	13,256,405.49
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	25,903,291.49	12,646,886.00	13,256,405.49
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			13,256,405.49
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 48.82%	STATE SHARE % = 51.18%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 48.82%	STATE SHARE % = 51.18%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	29,667,429.40		