

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 75

2005-06

575 - 575

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	1,408.5	766.0	2,174.5 (67%)	1,092.0 (33%)	3,266.5

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	82.9 (17:1)	47.9 (16:1)	72.8 (15:1)	= 203.6 /	220.5 =	.92 X	9217,195 =	5681,479	2798,340
B. GUIDANCE	4.0 (350:1)	2.2 (350:1)	4.4 (250:1)	= 10.6 /	22.4 =	.47 X	967,385 =	304,630	150,041
C. LIBRARIANS	1.8 (800:1)	1.0 (800:1)	1.4 (800:1)	= 4.2 /	6.0 =	.70 X	273,054 =	128,062	63,076
D. HEALTH	1.8 (800:1)	1.0 (800:1)	1.4 (800:1)	= 4.2 /	4.5 =	.93 X	181,444 =	113,058	55,685
E. EDUCATION TECHS	14.1 (100:1)	7.7 (100:1)	4.4 (250:1)	= 26.2 /	43.9 =	.60 X	712,903 =	286,587	141,155
F. LIBRARY TECHS	2.8 (500:1)	1.5 (500:1)	2.2 (500:1)	= 6.5 /	6.0 =	1.08 X	107,503 =	77,789	38,314
G. CLERICAL	7.0 (200:1)	3.8 (200:1)	5.5 (200:1)	= 16.3 /	20.2 =	.81 X	479,311 =	260,122	128,120
H. SCHOOL ADMIN.	4.6 (305:1)	2.5 (305:1)	3.5 (315:1)	= 10.6 /	12.0 =	.88 X	796,942 =	469,877	231,432

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	67,410	33,852
B. Supplies and Equipment	295	408	641,478	445,536
C. Professional Development	50	50	108,725	54,600
D. Instructional Leadership Support	20	20	43,490	21,840
E. Co- and Extra-Curricular Student	28	97	60,886	105,924
F. System Administration/Support	341	338	741,505	369,096
G. Operations & Maintenance	907	1,078	1972,272	1177,176

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1183,174	582,757
B. Education & Library Technicians	36.00%	131,175	64,609
C. Clerical	29.00%	75,435	37,155
D. School Administrators	14.00%	65,783	32,400

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	176,891	87,138
16 Adjustment for Title I Revenues	-366,348	-180,440

17 TOTALS	12223,479	6437,806
18 E.P.S. RATES	5,621	5,895

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 75

2005-06

575 - 575

=====

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	2,366.0	1,064.0	3,430.0		
	OCTOBER 2002	2,306.0	1,112.0	3,418.0		
	APRIL 2003	2,274.0	1,099.0	3,373.0		
	OCTOBER 2003	2,223.0	1,102.0	3,325.0		
	APRIL 2004	2,229.0	1,095.0	3,324.0		
	OCTOBER 2004	2,120.0	1,089.0	3,209.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,174.5 +	78.50	X	5,621.00	= 12,664,113.00
	9-12 PUPILS	1,092.0 +	1.50	X	5,895.00	= 6,446,182.50
	ADULT EDUC. COURSES AT .1	4.8		X	5,895.00	= 28,296.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,621.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.125		X	5,895.00	= 6,631.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2843	618.2	X .15	X	5,621.00	= 521,235.33
	9-12 DISADVANTAGED @ .2843	310.5	X .15	X	5,895.00	= 274,559.63
	K-8 LIMITED ENGLISH PROF.	27.0	X .300	X	5,621.00	= 45,530.10
	9-12 LIMITED ENGLISH PROF.	12.0	X .300	X	5,895.00	= 21,222.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,174.5		X	100.00	= 217,450.00
	9-12 STUDENT ASSESSMENT	1,092.0		X	100.00	= 109,200.00
	K-8 TECHNOLOGY RESOURCES	2,174.5		X	83.00	= 180,483.50
	9-12 TECHNOLOGY RESOURCES	1,092.0		X	252.00	= 275,184.00
	K-2 PUPILS	677.0	X .10	X	5,621.00	= 380,541.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 45,934.12
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					21,216,563.76
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					17,821,913.55
30	ADJUSTED TOTAL OPERATING ALLOCATION					17,821,913.55

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 75

2005-06

575 - 575

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	115,077.23	X	101.80%	=	117,148.62
32	SPECIAL EDUCATION - EPS ALLOCATION					4,253,881.06
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	584,518.35	X	101.80%	=	595,039.68
35	TRANSPORTATION - EPS ALLOCATION					1,359,323.88
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					178,325.38
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,503,718.62
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					24,325,632.17

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05	NEW BOWDOIN ELEM SCH	263,402.27	100,356.39		363,758.66
	05/01/06	NEW BOWDOIN ELEM SCH	0.00	96,076.10		96,076.10
	11/01/05	NEW ELEM	281,997.00	62,330.01		344,327.01
	05/01/06	NEW ELEM	0.00	51,993.20		51,993.20
	11/01/05	NEW MT ARARAT MIDDLE SCH	790,000.00	356,689.01		1,146,689.01
	05/01/06	NEW MT ARARAT MIDDLE SCH	0.00	337,606.46		337,606.46
42	TOTAL PRINCIPAL & INTEREST		1,335,399.27	1,005,051.17		2,340,450.44
43	APPROVED LEASES FOR 2004-05					34,560.00
43A	APPROVED LEASE PURCHASES FOR 2004-05					0.00
44	INSURED VALUE FACTOR FOR 2003-04					0.00
47	TOTAL DEBT SERVICE ALLOCATION					2,375,010.44
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					26,700,642.61

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		LOCAL CONTRIBUTION		
BOWDOIN	566.0	17.33%	129,950,000	8.26	1,073,387.00		4,627,221.36		1,073,387.00	9.28%	8.26M
BOWDOINHAM	456.0	13.96%	137,550,000	8.26	1,136,163.00		3,727,409.71		1,136,163.00	9.83%	8.26M
HARPSWELL	583.5	17.86%	1,024,400,000	8.26	8,461,544.00		4,768,734.77		4,768,734.77	41.25%	4.66M
TOPSHAM	1,661.0	50.85%	554,800,000	8.26	4,582,648.00		13,577,276.77		4,582,648.00	39.64%	8.26M

TOTAL	3,266.5	1,846,700,000	15,253,742.00	26,700,642.61	11,560,932.77	100.00%	6.26M
-------	---------	---------------	---------------	---------------	---------------	---------	-------

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. 75

2005-06

575 - 575

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	26,700,642.61	11,560,932.77	15,139,709.84
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	26,700,642.61	11,560,932.77	15,139,709.84
51 PLUS AUDIT ADJUSTMENTS			189,935.79
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			15,329,645.63
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 43.30%		STATE SHARE % = 56.70%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 42.59%		STATE SHARE % = 57.41%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	30,095,292.82		