

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 77

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	132.5	59.5	192.0 (100%)	0.0 (0%)	192.0

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	7.8 (17:1)	3.7 (16:1)	0.0 (15:1)	= 11.5 / 15.2 =	.76 X	617,548 =	469,336	0
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.0 (250:1)	= 0.6 / 0.4 =	1.50 X	19,656 =	29,484	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	= 0.3 / 0.5 =	.60 X	14,422 =	8,653	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	= 0.3 / 0.0 =	.30 X	0 =	10,049	0
E. EDUCATION TECHS	1.3 (100:1)	0.6 (100:1)	0.0 (250:1)	= 1.9 / 14.9 =	.13 X	207,786 =	27,012	0
F. LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.0 (500:1)	= 0.4 / 0.0 =	.40 X	0 =	5,041	0
G. CLERICAL	0.7 (200:1)	0.3 (200:1)	0.0 (200:1)	= 1.0 / 1.5 =	.67 X	35,976 =	24,104	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.0 (315:1)	= 0.6 / 1.9 =	.32 X	111,292 =	35,613	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	5,952	0
B. Supplies and Equipment	295	408	56,640	0
C. Professional Development	50	50	9,600	0
D. Instructional Leadership Support	20	20	3,840	0
E. Co- and Extra-Curricular Student	28	97	5,376	0
F. System Administration/Support	341	338	65,472	0
G. Operations & Maintenance	907	1,078	174,144	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	98,329	0
B. Education & Library Technicians	36.00%	11,539	0
C. Clerical	29.00%	6,990	0
D. School Administrators	14.00%	4,986	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-117,934	0
16 Adjustment for Title I Revenues	-69,685	0

17 TOTALS	864,540	0
18 E.P.S. RATES	4,503	5,796

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	175.0	108.0	283.0		
	OCTOBER 2002	171.0	112.0	283.0		
	APRIL 2003	173.0	112.0	285.0		
	OCTOBER 2003	175.0	118.0	293.0		
	APRIL 2004	181.0	108.0	289.0		
	OCTOBER 2004	174.0	112.0	286.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	177.5 +	0.00	X	4,503.00	= 799,282.50
	9-12 PUPILS	110.0 +	0.00	X	5,796.00	= 637,560.00
	ADULT EDUC. COURSES AT .1	0.5		X	5,796.00	= 2,898.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,503.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.105		X	5,796.00	= 6,404.58
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5323	94.5	X .15	X	4,503.00	= 63,830.03
	9-12 DISADVANTAGED @ .5323	58.6	X .15	X	5,796.00	= 50,946.84
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,503.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,796.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	177.5		X	100.00	= 17,750.00
	9-12 STUDENT ASSESSMENT	110.0		X	100.00	= 11,000.00
	K-8 TECHNOLOGY RESOURCES	177.5		X	83.00	= 14,732.50
	9-12 TECHNOLOGY RESOURCES	110.0		X	252.00	= 27,720.00
	K-2 PUPILS	70.0	X .10	X	4,503.00	= 31,521.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 48,214.86
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,711,860.31
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					1,437,962.66
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,437,962.66

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					269,902.06
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	79,338.23	X	101.80%	=	80,766.32
35	TRANSPORTATION - EPS ALLOCATION					132,482.01
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					483,150.39
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,921,113.05

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/05 NEW CUTLER ELEMENTARY	98,170.00	14,341.50	112,511.50
		05/01/06 NEW CUTLER ELEMENTARY	0.00	10,798.70	10,798.70
42	TOTAL PRINCIPAL & INTEREST		98,170.00	25,140.20	123,310.20
43	APPROVED LEASES FOR 2004-05				26,192.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				7,069.20
44	INSURED VALUE FACTOR FOR 2003-04				73,118.21
47	TOTAL DEBT SERVICE ALLOCATION				229,689.61
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,150,802.66

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
CUTLER	77.0	26.78%	26,650,000	8.26	220,129.00	575,984.95	220,129.00	22.64%	8.26M
MACHIASPORT	150.0	52.17%	61,100,000	8.26	504,686.00	1,122,073.75	504,686.00	51.91%	8.26M
WHITING	60.5	21.05%	29,950,000	8.26	247,387.00	452,743.96	247,387.00	25.45%	8.26M
TOTAL	287.5		117,700,000		972,202.00	2,150,802.66	972,202.00	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	2,150,802.66	972,202.00	1,178,600.66
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,150,802.66	972,202.00	1,178,600.66
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			9,443.41
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			59,402.20
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			34,237.21
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			1,281,683.48
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 45.20%	STATE SHARE % = 54.80%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 40.41%	STATE SHARE % = 59.59%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,424,700.31		