

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 39

2005-06

539 - 539

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	285.0	141.5	426.5 (68%)	199.5 (32%)	626.0

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	16.8 (17:1)	8.8 (16:1)	13.3 (15:1)	=	38.9 /	44.8 =	.87 X	1868,529 =	1105,422	520,198
B. GUIDANCE	0.8 (350:1)	0.4 (350:1)	0.8 (250:1)	=	2.0 /	2.4 =	.83 X	97,641 =	55,109	25,933
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.8 /	1.0 =	.80 X	49,408 =	26,878	12,648
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.2 (800:1)	=	0.8 /	1.4 =	.57 X	55,510 =	21,516	10,125
E. EDUCATION TECHS	2.9 (100:1)	1.4 (100:1)	0.8 (250:1)	=	5.1 /	13.8 =	.37 X	197,738 =	49,751	23,412
F. LIBRARY TECHS	0.6 (500:1)	0.3 (500:1)	0.4 (500:1)	=	1.3 /	2.0 =	.65 X	34,280 =	15,152	7,130
G. CLERICAL	1.4 (200:1)	0.7 (200:1)	1.0 (200:1)	=	3.1 /	3.8 =	.82 X	92,598 =	51,632	24,298
H. SCHOOL ADMIN.	0.9 (305:1)	0.5 (305:1)	0.6 (315:1)	=	2.0 /	2.5 =	.80 X	158,152 =	86,035	40,487

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	13,222	6,185
B. Supplies and Equipment	295	408	125,818	81,396
C. Professional Development	50	50	21,325	9,975
D. Instructional Leadership Support	20	20	8,530	3,990
E. Co- and Extra-Curricular Student	28	97	11,942	19,352
F. System Administration/Support	341	338	145,437	67,431
G. Operations & Maintenance	907	1,078	386,836	215,061

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	229,696	108,092
B. Education & Library Technicians	36.00%	23,365	10,995
C. Clerical	29.00%	14,973	7,046
D. School Administrators	14.00%	12,045	5,668

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-102,287	-48,133
16 Adjustment for Title I Revenues	-129,843	-61,102

17 TOTALS	2172,552	1090,186
18 E.P.S. RATES	5,094	5,465

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 39

2005-06

539 - 539

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	454.0	215.0	669.0		
	OCTOBER 2002	444.0	216.0	660.0		
	APRIL 2003	451.0	212.0	663.0		
	OCTOBER 2003	431.0	218.0	649.0		
	APRIL 2004	427.0	208.0	635.0		
	OCTOBER 2004	430.0	195.0	625.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	428.5 +	11.00	X	5,094.00	= 2,238,813.00
	9-12 PUPILS	201.5 +	9.16	X	5,465.00	= 1,151,256.90
	ADULT EDUC. COURSES AT .1	0.6		X	5,465.00	= 3,279.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,094.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,465.00	= 1,366.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5413	231.9	X .15	X	5,094.00	= 177,194.79
	9-12 DISADVANTAGED @ .5413	109.1	X .15	X	5,465.00	= 89,434.73
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,094.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,465.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	428.5		X	100.00	= 42,850.00
	9-12 STUDENT ASSESSMENT	201.5		X	100.00	= 20,150.00
	K-8 TECHNOLOGY RESOURCES	428.5		X	83.00	= 35,565.50
	9-12 TECHNOLOGY RESOURCES	201.5		X	252.00	= 50,778.00
	K-2 PUPILS	157.0	X .10	X	5,094.00	= 79,975.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,890,663.97
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					3,268,157.73
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,268,157.73

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 39

2005-06

539 - 539

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					536,460.68
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	229,160.92	X	101.80%	=	233,285.82
35	TRANSPORTATION - EPS ALLOCATION					302,634.93
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					53,249.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,125,630.43
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,393,788.16

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05	NEW JR SR HS	247,250.00	43,600.28	290,850.28
	05/01/06	NEW JR SR HS	0.00	34,989.41	34,989.41
	11/01/05	ELEM ADDTN	119,666.67	22,629.52	142,296.19
	05/01/06	ELEM ADDTN	0.00	19,504.46	19,504.46
	11/01/05	ADDN & REN SUMNER EL	98,076.00	4,840.84	102,916.84
	05/01/06	ADDN & REN SUMNER EL	0.00	1,618.25	1,618.25
	11/01/05	REGION 11 FACILITY	20,880.00	6,275.01	27,155.01
	11/02/05	REGION 11 FACILITY	20,880.00	7,108.70	27,988.70
	11/03/05	REGION 11 FACILITY	17,319.00	6,245.16	23,564.16
	05/01/06	REGION 11 FACILITY	0.00	5,897.56	5,897.56
	05/02/06	REGION 11 FACILITY	0.00	6,552.25	6,552.25
	05/03/06	REGION 11 FACILITY	0.00	5,822.50	5,822.50
42	TOTAL PRINCIPAL & INTEREST		524,071.67	165,083.94	689,155.61
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				21,600.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				710,755.61
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,104,543.77

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. 39

2005-06

539 - 539

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION			

	AVG. CAL. YEAR PUPILS		2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR TOTAL ALLOCATION				
BUCKFIELD	329.0	52.22%	73,850,000	8.26	610,001.00	2,665,592.76	610,001.00	42.79%	8.26M	
HARTFORD	177.5	28.17%	59,000,000	8.26	487,340.00	1,437,949.98	487,340.00	34.18%	8.26M	
SUMNER	123.5	19.61%	39,750,000	8.26	328,335.00	1,001,001.03	328,335.00	23.03%	8.26M	
TOTAL	630.0		172,600,000		1,425,676.00	5,104,543.77	1,425,676.00	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. 39

2005-06

539 - 539

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,104,543.77	1,425,676.00	3,678,867.77
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,104,543.77	1,425,676.00	3,678,867.77
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			3,678,867.77
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 27.93%		STATE SHARE % = 72.07%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 27.93%		STATE SHARE % = 72.07%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,727,050.01		