

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 45

2006-07

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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 2005	212.5	86.5	299.0 (73%)	108.5 (27%)	407.5

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	12.5 (17:1)	5.4 (16:1)	7.2 (15:1)	=	25.1 /	28.8 =	.87 X	1081,168 =	686,650	253,966
B. GUIDANCE	0.6 (350:1)	0.2 (350:1)	0.4 (250:1)	=	1.2 /	0.8 =	1.50 X	27,063 =	29,634	10,961
C. LIBRARIANS	0.3 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.5 /	1.0 =	.50 X	50,881 =	18,572	6,869
D. HEALTH	0.3 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.5 /	0.7 =	.71 X	27,402 =	14,202	5,253
E. EDUCATION TECHS	2.1 (100:1)	0.9 (100:1)	0.4 (250:1)	=	3.4 /	7.0 =	.49 X	116,299 =	41,601	15,386
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.2 (500:1)	=	0.8 /	0.0 =	.80 X	0 =	7,389	2,733
G. CLERICAL	1.1 (200:1)	0.4 (200:1)	0.5 (200:1)	=	2.0 /	3.0 =	.67 X	82,137 =	40,173	14,859
H. SCHOOL ADMIN.	0.7 (305:1)	0.3 (305:1)	0.3 (315:1)	=	1.3 /	2.0 =	.65 X	132,221 =	62,739	23,205

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	9,568	3,472
B. Supplies and Equipment	302	418	90,298	45,353
C. Professional Development	51	51	15,249	5,534
D. Instructional Leadership Support	20	20	5,980	2,170
E. Co- and Extra-Curricular Student	29	99	8,671	10,742
F. System Administration/Support	349	346	104,351	37,541
G. Operations & Maintenance	929	1,104	277,771	119,784

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	142,321	52,639
B. Education & Library Technicians	36.00%	17,636	6,523
C. Clerical	29.00%	11,650	4,309
D. School Administrators	14.00%	8,783	3,249

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-109,091	-40,342
16 Adjustment for Title I Revenues	-76,016	-28,115

17 TOTALS	1408,129	556,089
18 E.P.S. RATES	4,709	5,125

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	296.0	124.0	420.0		
	OCTOBER 2003	283.0	128.0	411.0		
	APRIL 2004	289.0	124.0	413.0		
	OCTOBER 2004	293.0	130.0	423.0		
	APRIL 2005	290.0	117.0	407.0		
	OCTOBER 2005	311.0	102.0	413.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	300.5 +	0.00	X	4,709.00	= 1,415,054.50
	9-12 PUPILS	109.5 +	11.33	X	5,125.00	= 619,253.75
	ADULT EDUC. COURSES AT .1	0.0		X	5,125.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,709.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,125.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5190	156.0	X .15	X	4,709.00	= 110,190.60
	9-12 DISADVANTAGED @ .5190	56.8	X .15	X	5,125.00	= 43,665.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,709.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,125.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	300.5		X	79.00	= 23,739.50
	9-12 STUDENT ASSESSMENT	109.5		X	79.00	= 8,650.50
	K-8 TECHNOLOGY RESOURCES	300.5		X	85.00	= 25,542.50
	9-12 TECHNOLOGY RESOURCES	109.5		X	258.00	= 28,251.00
	K-2 PUPILS	120.0	X .10	X	4,709.00	= 56,508.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 61,311.90
	OPERATING ALLOCATION					2,392,167.25
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					2,152,950.52
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,152,950.52

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	37,005.87	X	102.40%	=	37,894.01
32	SPECIAL EDUCATION - EPS ALLOCATION					232,575.25
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					158,319.91
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					9,216.66
39	TOTAL OTHER SUBSIDIZABLE COSTS					438,005.83
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,590,956.35

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/06 NEW ELEM	137,610.26	0.00	137,610.26
		05/01/07 NEW ELEM	0.00	18,105.00	18,105.00
42	TOTAL PRINCIPAL & INTEREST		137,610.26	18,105.00	155,715.26
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				155,715.26
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,746,671.61

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
PERHAM	63.0	15.37%	14,800,000	7.60	112,480.00	422,163.43	112,480.00	19.20%	7.60M
WADE	54.0	13.17%	9,350,000	7.60	71,060.00	361,736.65	71,060.00	12.13%	7.60M
WASHBURN	293.0	71.46%	52,950,000	7.60	402,420.00	1,962,771.53	402,420.00	68.67%	7.60M
TOTAL	410.0		77,100,000		585,960.00	2,746,671.61	585,960.00	100.00%	7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,746,671.61	585,960.00	2,160,711.61
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,746,671.61	585,960.00	2,160,711.61
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			3,950.00
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			2,164,661.61
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 21.33% STATE SHARE % = 78.67%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 21.19% STATE SHARE % = 78.81%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,985,888.34		