

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BUCKSPORT

2006-07

065 - 225

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	406.0	251.0	657.0 (59%)	466.0 (41%)	1,123.0

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	23.9 (17:1)	15.7 (16:1)	31.1 (15:1)	=	70.7 /	80.1 =	.88 X	3500,053 =	1817,228	1262,819
B. GUIDANCE	1.2 (350:1)	0.7 (350:1)	1.9 (250:1)	=	3.8 /	3.7 =	1.03 X	147,829 =	89,836	62,428
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.6 (800:1)	=	1.4 /	1.0 =	1.40 X	33,829 =	27,943	19,418
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.6 (800:1)	=	1.4 /	1.8 =	.78 X	71,964 =	33,118	23,014
E. EDUCATION TECHS	4.1 (100:1)	2.5 (100:1)	1.9 (250:1)	=	8.5 /	10.0 =	.85 X	192,416 =	96,497	67,057
F. LIBRARY TECHS	0.8 (500:1)	0.5 (500:1)	0.9 (500:1)	=	2.2 /	3.0 =	.73 X	54,916 =	23,653	16,436
G. CLERICAL	2.0 (200:1)	1.3 (200:1)	2.3 (200:1)	=	5.6 /	8.5 =	.66 X	207,294 =	80,720	56,094
H. SCHOOL ADMIN.	1.3 (305:1)	0.8 (305:1)	1.5 (315:1)	=	3.6 /	4.6 =	.78 X	300,701 =	138,383	96,164

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	21,024	14,912
B. Supplies and Equipment	302	418	198,414	194,788
C. Professional Development	51	51	33,507	23,766
D. Instructional Leadership Support	20	20	13,140	9,320
E. Co- and Extra-Curricular Student	29	99	19,053	46,134
F. System Administration/Support	349	346	229,293	161,236
G. Operations & Maintenance	929	1,104	610,353	514,464

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	373,944	259,859
B. Education & Library Technicians	36.00%	43,254	30,057
C. Clerical	29.00%	23,409	16,267
D. School Administrators	14.00%	19,374	13,463

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-167,302	-116,279
16 Adjustment for Title I Revenues	-174,734	-121,425

17 TOTALS	3550,105	2649,990
18 E.P.S. RATES	5,404	5,687

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A. OPERATING COST ALLOCATIONS

19 RESIDENT PUPILS	K-8	9-12	TOTAL		
APRIL 2003	569.0	312.0	881.0		
OCTOBER 2003	555.0	311.0	866.0		
APRIL 2004	559.0	305.0	864.0		
OCTOBER 2004	543.0	305.0	848.0		
APRIL 2005	545.0	307.0	852.0		
OCTOBER 2005	524.0	316.0	840.0		
21 BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
	YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
K-8 PUPILS	534.5 +	14.66	X	5,404.00	= 2,967,660.64
9-12 PUPILS	311.5 +	0.00	X	5,687.00	= 1,771,500.50
ADULT EDUC. COURSES AT .1	7.1		X	5,687.00	= 40,377.70
K-8 EQUIV. INSTR. PUPILS	0.000		X	5,404.00	= 0.00
9-12 EQUIV. INSTR. PUPILS	0.000		X	5,687.00	= 0.00
WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
K-8 DISADVANTAGED @ .4391	234.7	X .15	X	5,404.00	= 190,247.82
9-12 DISADVANTAGED @ .4391	136.8	X .15	X	5,687.00	= 116,697.24
K-8 LIMITED ENGLISH PROF.	2.0	X .500	X	5,404.00	= 5,404.00
9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,687.00	= 0.00
TARGETED FUNDS	PUPILS	WEIGHTS	X		
K-8 STUDENT ASSESSMENT	534.5		X	79.00	= 42,225.50
9-12 STUDENT ASSESSMENT	311.5		X	79.00	= 24,608.50
K-8 TECHNOLOGY RESOURCES	534.5		X	85.00	= 45,432.50
9-12 TECHNOLOGY RESOURCES	311.5		X	258.00	= 80,367.00
K-2 PUPILS	156.5	X .10	X	5,404.00	= 84,572.60
ISOLATED SMALL SCHOOL ADJUSTMENT					
K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
OPERATING ALLOCATION					5,369,094.00
OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					4,832,184.60
30 ADJUSTED TOTAL OPERATING ALLOCATION					4,832,184.60

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	141,076.29	X	102.40%	=	144,462.12
32	SPECIAL EDUCATION - EPS ALLOCATION					1,150,602.46
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	23,735.30	X	102.40%	=	24,304.95
35	TRANSPORTATION - EPS ALLOCATION					369,918.74
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,689,288.27
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,521,472.87

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	ADDN TO HIGH SCHOOL	100,563.00	24,565.65	125,128.65
	05/01/07	ADDN TO HIGH SCHOOL	0.00	22,256.56	22,256.56
	10/01/06	NEW ELEM SCHOOL	0.00	30,798.75	30,798.75
	04/01/07	NEW ELEM SCHOOL	215,000.00	30,798.75	245,798.75
	11/01/06	NEW MIDDLE SCHOOL	402,891.96	158,336.78	561,228.74
	05/01/07	NEW MIDDLE SCHOOL	0.00	151,689.06	151,689.06
42	TOTAL PRINCIPAL & INTEREST		718,454.96	418,445.55	1,136,900.51
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				1,136,900.51
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,658,373.38

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION X	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
BUCKSPORT	846.0	100.00%	516,900,000	7.60	3,928,440.00	7,658,373.38	3,928,440.00	100.00%	7.60M
TOTAL	846.0		516,900,000		3,928,440.00	7,658,373.38	3,928,440.00	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	7,658,373.38	3,928,440.00	3,729,933.38
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,658,373.38	3,928,440.00	3,729,933.38
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			460.00
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			3,730,393.38
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 51.30% STATE SHARE % = 48.70%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 51.29% STATE SHARE % = 48.71%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,195,282.78		