

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 29

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	625.0	307.5	932.5 (71%)	375.5 (29%)	1,308.0

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	36.8 (17:1)	19.2 (16:1)	25.0 (15:1)	=	81.0 /	85.4 =	.95 X	3567,519 =	2406,292	982,851
B. GUIDANCE	1.8 (350:1)	0.9 (350:1)	1.5 (250:1)	=	4.2 /	3.0 =	1.40 X	137,515 =	136,690	55,831
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.7 /	2.0 =	.85 X	81,134 =	48,964	20,000
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.7 /	2.0 =	.85 X	84,540 =	51,020	20,839
E. EDUCATION TECHS	6.3 (100:1)	3.1 (100:1)	1.5 (250:1)	=	10.9 /	19.2 =	.57 X	329,612 =	133,394	54,485
F. LIBRARY TECHS	1.3 (500:1)	0.6 (500:1)	0.8 (500:1)	=	2.7 /	3.0 =	.90 X	58,810 =	37,580	15,349
G. CLERICAL	3.1 (200:1)	1.5 (200:1)	1.9 (200:1)	=	6.5 /	7.0 =	.93 X	179,917 =	118,799	48,524
H. SCHOOL ADMIN.	2.0 (305:1)	1.0 (305:1)	1.2 (315:1)	=	4.2 /	4.2 =	1.00 X	279,437 =	198,400	81,037

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	29,840	12,016
B. Supplies and Equipment	302	418	281,615	156,959
C. Professional Development	51	51	47,558	19,151
D. Instructional Leadership Support	20	20	18,650	7,510
E. Co- and Extra-Curricular Student	29	99	27,043	37,175
F. System Administration/Support	349	346	325,443	129,923
G. Operations & Maintenance	929	1,104	866,293	414,552

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	502,164	205,109
B. Education & Library Technicians	36.00%	61,551	25,140
C. Clerical	29.00%	34,452	14,072
D. School Administrators	14.00%	27,776	11,345

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-454,430	-185,591
16 Adjustment for Title I Revenues	-245,990	-100,474

17 TOTALS	4653,102	2025,801
18 E.P.S. RATES	4,990	5,395

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	951.0	376.0	1,327.0		
	OCTOBER 2003	922.0	360.0	1,282.0		
	APRIL 2004	932.0	353.0	1,285.0		
	OCTOBER 2004	974.0	375.0	1,349.0		
	APRIL 2005	944.0	353.0	1,297.0		
	OCTOBER 2005	921.0	398.0	1,319.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	932.5 +	8.16	X	4,990.00	= 4,693,893.40
	9-12 PUPILS	375.5 +	0.00	X	5,395.00	= 2,025,822.50
	ADULT EDUC. COURSES AT .1	27.9		X	5,395.00	= 150,520.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,990.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,395.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5655	527.3	X .15	X	4,990.00	= 394,684.05
	9-12 DISADVANTAGED @ .5655	212.3	X .15	X	5,395.00	= 171,803.78
	K-8 LIMITED ENGLISH PROF.	3.0	X .500	X	4,990.00	= 7,485.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,395.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	932.5		X	79.00	= 73,667.50
	9-12 STUDENT ASSESSMENT	375.5		X	79.00	= 29,664.50
	K-8 TECHNOLOGY RESOURCES	932.5		X	85.00	= 79,262.50
	9-12 TECHNOLOGY RESOURCES	375.5		X	258.00	= 96,879.00
	K-2 PUPILS	342.0	X .10	X	4,990.00	= 170,658.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 46,166.41
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,940,507.14
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					7,146,456.42
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,146,456.42

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	40,512.14	X	102.40%	=	41,484.43
32	SPECIAL EDUCATION - EPS ALLOCATION					1,089,782.60
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	495,687.99	X	102.40%	=	507,584.50
35	TRANSPORTATION - EPS ALLOCATION					334,655.13
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					35,583.41
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,009,090.07
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,155,546.49

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06	NEW MIDDLE SCHOOL	217,500.00	48,067.50		265,567.50
	05/01/07	NEW MIDDLE SCHOOL	0.00	41,433.75		41,433.75
42	TOTAL PRINCIPAL & INTEREST		217,500.00	89,501.25		307,001.25
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					307,001.25
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					9,462,547.74

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
HAMMOND PLT.	14.0	1.07%	5,550,000	7.60	42,180.00	101,249.26	42,180.00	2.27%	7.60M
HOULTON	1,035.5	79.17%	178,950,000	7.60	1,360,020.00	7,491,499.05	1,360,020.00	73.21%	7.60M
LITTLETON	140.0	10.70%	31,050,000	7.60	235,980.00	1,012,492.61	235,980.00	12.70%	7.60M
MONTICELLO	118.5	9.06%	28,900,000	7.60	219,640.00	857,306.83	219,640.00	11.82%	7.60M
TOTAL	1,308.0		244,450,000		1,857,820.00	9,462,547.75	1,857,820.00	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	9,462,547.74	1,857,820.00	7,604,727.74
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,462,547.74	1,857,820.00	7,604,727.74
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			21,990.00
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			7,626,717.74
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 19.63% STATE SHARE % = 80.37%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 19.40% STATE SHARE % = 80.60%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	10,256,598.46		