

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 41

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	344.5	196.0	540.5 (65%)	292.5 (35%)	833.0

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	20.3 (17:1)	12.3 (16:1)	19.5 (15:1)	=	52.1 /	55.2 =	.94 X	2320,589 =	1417,880	763,474
B. GUIDANCE	1.0 (350:1)	0.6 (350:1)	1.2 (250:1)	=	2.8 /	5.0 =	.56 X	196,371 =	71,479	38,489
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.0 /	1.0 =	1.00 X	53,356 =	34,681	18,675
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.0 /	1.0 =	1.00 X	43,311 =	28,152	15,159
E. EDUCATION TECHS	3.4 (100:1)	2.0 (100:1)	1.2 (250:1)	=	6.6 /	17.0 =	.39 X	269,440 =	68,303	36,779
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.7 /	2.2 =	.77 X	37,538 =	18,788	10,116
G. CLERICAL	1.7 (200:1)	1.0 (200:1)	1.5 (200:1)	=	4.2 /	5.2 =	.81 X	137,807 =	72,556	39,068
H. SCHOOL ADMIN.	1.1 (305:1)	0.6 (305:1)	0.9 (315:1)	=	2.6 /	2.6 =	1.00 X	173,114 =	112,524	60,590

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	17,296	9,360
B. Supplies and Equipment	302	418	163,231	122,265
C. Professional Development	51	51	27,566	14,918
D. Instructional Leadership Support	20	20	10,810	5,850
E. Co- and Extra-Curricular Student	29	99	15,675	28,958
F. System Administration/Support	349	346	188,635	101,205
G. Operations & Maintenance	929	1,104	502,125	322,920

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	294,916	158,801
B. Education & Library Technicians	36.00%	31,353	16,882
C. Clerical	29.00%	21,041	11,330
D. School Administrators	14.00%	15,753	8,483

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-110,236	-59,360
16 Adjustment for Title I Revenues	-228,467	-123,021

17 TOTALS	2774,060	1600,940
18 E.P.S. RATES	5,132	5,473

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	513.0	249.0	762.0		
	OCTOBER 2003	490.0	256.0	746.0		
	APRIL 2004	507.0	251.0	758.0		
	OCTOBER 2004	492.0	263.0	755.0		
	APRIL 2005	499.0	263.0	762.0		
	OCTOBER 2005	498.0	253.0	751.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	498.5 +	1.33	X	5,132.00	= 2,565,127.56
	9-12 PUPILS	258.0 +	0.00	X	5,473.00	= 1,412,034.00
	ADULT EDUC. COURSES AT .1	3.8		X	5,473.00	= 20,797.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,132.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,473.00	= 684.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6684	333.2	X .15	X	5,132.00	= 256,497.36
	9-12 DISADVANTAGED @ .6684	172.4	X .15	X	5,473.00	= 141,531.78
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,132.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,473.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	498.5		X	79.00	= 39,381.50
	9-12 STUDENT ASSESSMENT	258.0		X	79.00	= 20,382.00
	K-8 TECHNOLOGY RESOURCES	498.5		X	85.00	= 42,372.50
	9-12 TECHNOLOGY RESOURCES	258.0		X	258.00	= 66,564.00
	K-2 PUPILS	169.0	X .10	X	5,132.00	= 86,730.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 39,089.23
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,691,192.26
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					4,222,073.03
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,222,073.03

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					679,525.44
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	52,454.64	X	102.40%	=	53,713.55
35	TRANSPORTATION - EPS ALLOCATION					275,256.97
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					27,489.50
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,035,985.46
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,258,058.49

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST		
42	TOTAL PRINCIPAL & INTEREST	0.00		0.00		0.00
43	APPROVED LEASES FOR 2005-06					0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06					30,266.00
44	INSURED VALUE FACTOR FOR 2004-05					0.00
47	TOTAL DEBT SERVICE ALLOCATION					30,266.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					5,288,324.49

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	X	MILL EXPECTATION	=	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		LOCAL CONTRIBUTION		
ATKINSON	48.0	6.35%	15,900,000	7.60		120,840.00		335,808.61		120,840.00	11.17%	7.60M
BROWNVILLE	178.5	23.60%	37,800,000	7.60		287,280.00		1,248,044.58		287,280.00	26.55%	7.60M
LAGRANGE	128.0	16.92%	23,550,000	7.60		178,980.00		894,784.50		178,980.00	16.54%	7.60M
MILO	402.0	53.13%	65,100,000	7.60		494,760.00		2,809,686.80		494,760.00	45.74%	7.60M
TOTAL	756.5		142,350,000			1,081,860.00		5,288,324.49		1,081,860.00	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	5,288,324.49	1,081,860.00	4,206,464.49
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,288,324.49	1,081,860.00	4,206,464.49
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			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			4,206,464.49
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 20.46% STATE SHARE % = 79.54%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 20.46% STATE SHARE % = 79.54%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,757,443.72		