

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 46

2007-08

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	459	213	672	368	1,040
10 ATTENDING PUPILS (OCTOBER 2006)	470	186	656	369	1,025
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	464.5	199.5	664.0 (64%)	368.5 (36%)	1,032.5

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	27.3 (17:1)	12.5 (16:1)	24.6 (15:1)	=	64.4 /	74.2 =	=	.87 X	3228,326 =	=	1797,532	1011,112
B. GUIDANCE	1.3 (350:1)	0.6 (350:1)	1.5 (250:1)	=	3.4 /	3.0 =	=	1.13 X	117,088 =	=	84,678	47,631
C. LIBRARIANS	0.6 (800:1)	0.2 (800:1)	0.5 (800:1)	=	1.3 /	1.0 =	=	1.30 X	49,718 =	=	41,365	23,268
D. HEALTH	0.6 (800:1)	0.2 (800:1)	0.5 (800:1)	=	1.3 /	1.0 =	=	1.30 X	41,123 =	=	34,214	19,246
E. EDUCATION TECHS	4.6 (100:1)	2.0 (100:1)	1.5 (250:1)	=	8.1 /	3.7 =	=	2.19 X	61,032 =	=	85,542	48,118
F. LIBRARY TECHS	0.9 (500:1)	0.4 (500:1)	0.7 (500:1)	=	2.0 /	3.1 =	=	.65 X	55,370 =	=	23,034	12,957
G. CLERICAL	2.3 (200:1)	1.0 (200:1)	1.8 (200:1)	=	5.1 /	9.6 =	=	.53 X	260,846 =	=	88,479	49,769
H. SCHOOL ADMIN.	1.5 (305:1)	0.7 (305:1)	1.2 (315:1)	=	3.4 /	4.3 =	=	.79 X	286,186 =	=	144,696	81,391

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	21,912	12,161
B. Supplies and Equipment	311	430	206,504	158,455
C. Professional Development	52	52	34,528	19,162
D. Instructional Leadership Support	21	21	13,944	7,739
E. Co- and Extra-Curricular Student	30	102	19,920	37,587
F. System Administration/Support	359	356	238,376	131,186
G. Operations & Maintenance	956	1,136	634,784	418,616

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	371,980	209,239
B. Education & Library Technicians	36.00%	39,087	21,987
C. Clerical	29.00%	25,659	14,433
D. School Administrators	14.00%	20,257	11,395

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-166,706	-93,762
16 Adjustment for Title I Revenues	-303,146	-170,519

17 TOTALS	3456,638	2071,169
18 E.P.S. RATES	5,206	5,621

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	698.0	354.0	1,052.0		
	OCTOBER 2004	682.0	371.0	1,053.0		
	APRIL 2005	682.0	356.0	1,038.0		
	OCTOBER 2005	684.0	355.0	1,039.0		
	APRIL 2006	672.0	355.0	1,027.0		
	OCTOBER 2006	656.0	361.0	1,017.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	664.0 +	15.00	X	5,206.00	= 3,534,874.00
	9-12 PUPILS	358.0 +	0.66	X	5,621.00	= 2,016,027.86
	ADULT EDUC. COURSES AT .1	1.4		X	5,621.00	= 7,869.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,206.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	5,621.00	= 2,810.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5915	392.8	X .15	X	5,206.00	= 306,737.52
	9-12 DISADVANTAGED @ .5915	211.8	X .15	X	5,621.00	= 178,579.17
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,206.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,621.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	664.0		X	40.00	= 26,560.00
	9-12 STUDENT ASSESSMENT	358.0		X	40.00	= 14,320.00
	K-8 TECHNOLOGY RESOURCES	664.0		X	87.00	= 57,768.00
	9-12 TECHNOLOGY RESOURCES	358.0		X	265.00	= 94,870.00
	K-2 PUPILS	235.5	X .10	X	5,206.00	= 122,601.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 25,743.50
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,388,761.25
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					6,069,323.18
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,069,323.18

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,028,376.68
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	619,737.51	X	102.90%	=	637,709.90
35	TRANSPORTATION - EPS ALLOCATION					468,716.74
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					81,058.50
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,215,861.82
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,285,185.00

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 2006-07				600.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				600.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,285,785.00

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.	YEAR PUPILS	2006 STATE VALUATION	MILL X EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
DEXTER	636.5	62.62%	159,900,000	7.44	1,189,656.00		5,188,558.57	1,189,656.00	58.90%	7.44M
EXETER	149.5	14.71%	42,600,000	7.44	316,944.00		1,218,838.97	316,944.00	15.69%	7.44M
GARLAND	179.5	17.66%	40,450,000	7.44	300,948.00		1,463,269.63	300,948.00	14.90%	7.44M
RIPLEY	51.0	5.01%	28,550,000	7.44	212,412.00		415,117.83	212,412.00	10.51%	7.44M
TOTAL	1,016.5		271,500,000		2,019,960.00		8,285,785.00	2,019,960.00	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,285,785.00	2,019,960.00	6,265,825.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,285,785.00	2,019,960.00	6,265,825.00
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			31,718.90
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			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			6,297,543.90
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 24.38%	STATE SHARE % = 75.62%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 24.00%	STATE SHARE % = 76.00%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,605,223.07		