

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BUCKSPORT

2005-06

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 2004	413.5	261.0	674.5 (60%)	451.0 (40%)	1,125.5

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	24.3 (17:1)	16.3 (16:1)	30.1 (15:1)	=	70.7 /	81.2 =	.87 X	3414,506 =	1782,372	1188,248
B. GUIDANCE	1.2 (350:1)	0.7 (350:1)	1.8 (250:1)	=	3.7 /	4.3 =	.86 X	186,897 =	96,439	64,292
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.6 (800:1)	=	1.4 /	1.0 =	1.40 X	32,850 =	27,594	18,396
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.6 (800:1)	=	1.4 /	1.4 =	1.00 X	52,480 =	31,488	20,992
E. EDUCATION TECHS	4.1 (100:1)	2.6 (100:1)	1.8 (250:1)	=	8.5 /	12.0 =	.71 X	199,252 =	84,881	56,588
F. LIBRARY TECHS	0.8 (500:1)	0.5 (500:1)	0.9 (500:1)	=	2.2 /	4.0 =	.55 X	68,812 =	22,708	15,139
G. CLERICAL	2.1 (200:1)	1.3 (200:1)	2.3 (200:1)	=	5.7 /	9.0 =	.63 X	205,842 =	77,808	51,872
H. SCHOOL ADMIN.	1.4 (305:1)	0.9 (305:1)	1.4 (315:1)	=	3.7 /	4.5 =	.82 X	282,787 =	139,131	92,754

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	20,910	13,981
B. Supplies and Equipment	295	408	198,978	184,008
C. Professional Development	50	50	33,725	22,550
D. Instructional Leadership Support	20	20	13,490	9,020
E. Co- and Extra-Curricular Student	28	97	18,886	43,747
F. System Administration/Support	341	338	230,005	152,438
G. Operations & Maintenance	907	1,078	611,772	486,178

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	368,200	245,466
B. Education & Library Technicians	36.00%	38,732	25,822
C. Clerical	29.00%	22,564	15,043
D. School Administrators	14.00%	19,478	12,986

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-163,938	-109,294
16 Adjustment for Title I Revenues	-174,714	-116,476

17 TOTALS	3500,508	2493,748
18 E.P.S. RATES	5,190	5,529

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	604.0	305.0	909.0		
	OCTOBER 2002	566.0	318.0	884.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	551.0 +	15.00	X	5,190.00	= 2,937,540.00
	9-12 PUPILS	305.0 +	4.33	X	5,529.00	= 1,710,285.57
	ADULT EDUC. COURSES AT .1	4.6		X	5,529.00	= 25,433.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,190.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	5,529.00	= 2,073.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X X		
	K-8 DISADVANTAGED @ .4160	229.2	X .15	X	5,190.00	= 178,432.20
	9-12 DISADVANTAGED @ .4160	126.9	X .15	X	5,529.00	= 105,244.52
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,190.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,529.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X X X X		
	K-8 STUDENT ASSESSMENT	551.0		X	100.00	= 55,100.00
	9-12 STUDENT ASSESSMENT	305.0		X	100.00	= 30,500.00
	K-8 TECHNOLOGY RESOURCES	551.0		X	83.00	= 45,733.00
	9-12 TECHNOLOGY RESOURCES	305.0		X	252.00	= 76,860.00
	K-2 PUPILS	158.0	X .10	X	5,190.00	= 82,002.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,249,204.07
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					4,409,331.41

30 ADJUSTED TOTAL OPERATING ALLOCATION 4,409,331.41

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	120,294.52	X	101.80%	=	122,459.82
32	SPECIAL EDUCATION - EPS ALLOCATION					1,042,095.44
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					379,370.08
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,543,925.34
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,953,256.75

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05	ADDN TO HIGH SCHOOL	100,563.00	26,912.28	127,475.28
	05/01/06	ADDN TO HIGH SCHOOL	0.00	24,661.52	24,661.52
	10/01/05	NEW ELEM SCHOOL	0.00	38,458.13	38,458.13
	04/01/06	NEW ELEM SCHOOL	215,000.00	38,458.13	253,458.13
	11/01/05	NEW MIDDLE SCHOOL	402,891.96	164,732.69	567,624.65
	05/01/06	NEW MIDDLE SCHOOL	0.00	158,336.78	158,336.78
42	TOTAL PRINCIPAL & INTEREST		718,454.96	451,559.53	1,170,014.49
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,170,014.49
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,123,271.24

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
BUCKSPORT	856.0	100.00%	500,000,000	8.26	4,130,000.00	7,123,271.24	4,130,000.00	100.00%	8.26M
TOTAL	856.0		500,000,000		4,130,000.00	7,123,271.24	4,130,000.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,123,271.24	4,130,000.00	2,993,271.24
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,123,271.24	4,130,000.00	2,993,271.24
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
58A TRANSITION ADJUSTMENT			118,818.10
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			155,604.47
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			3,267,693.81
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 57.98%		STATE SHARE % = 42.02%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 54.13%		STATE SHARE % = 45.87%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,963,143.90		