

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FREEPORT

2006-07

160 - 234

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	516.0	297.0	813.0 ( 63%)	470.0 ( 37%)	1,283.0

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	30.4 (17:1)	18.6 (16:1)	31.3 (15:1)	=	80.3 /	98.0 =	.82 X	4328,700 =	2236,206	1313,328
B. GUIDANCE	1.5 (350:1)	0.8 (350:1)	1.9 (250:1)	=	4.2 /	6.0 =	.70 X	310,234 =	136,813	80,351
C. LIBRARIANS	0.6 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.6 /	2.9 =	.55 X	127,422 =	44,152	25,930
D. HEALTH	0.6 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.6 /	2.0 =	.80 X	94,118 =	47,435	27,859
E. EDUCATION TECHS	5.2 (100:1)	3.0 (100:1)	1.9 (250:1)	=	10.1 /	25.2 =	.40 X	424,818 =	107,054	62,873
F. LIBRARY TECHS	1.0 (500:1)	0.6 (500:1)	0.9 (500:1)	=	2.5 /	2.0 =	1.25 X	36,147 =	28,466	16,718
G. CLERICAL	2.6 (200:1)	1.5 (200:1)	2.4 (200:1)	=	6.5 /	7.4 =	.88 X	184,045 =	102,035	59,925
H. SCHOOL ADMIN.	1.7 (305:1)	1.0 (305:1)	1.5 (315:1)	=	4.2 /	5.4 =	.78 X	358,157 =	175,998	103,364

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	26,016	15,040
B. Supplies and Equipment	302	418	245,526	196,460
C. Professional Development	51	51	41,463	23,970
D. Instructional Leadership Support	20	20	16,260	9,400
E. Co- and Extra-Curricular Student	29	99	23,577	46,530
F. System Administration/Support	349	346	283,737	162,620
G. Operations & Maintenance	929	1,104	755,277	518,880

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	468,275	275,019
B. Education & Library Technicians	36.00%	48,787	28,653
C. Clerical	29.00%	29,590	17,378
D. School Administrators	14.00%	24,640	14,471

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	278,037	163,272
16 Adjustment for Title I Revenues	-59,316	-34,836

17 TOTALS	5060,028	3127,205
18 E.P.S. RATES	6,224	6,654

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	891.0	357.0	1,248.0		
	OCTOBER 2003	874.0	383.0	1,257.0		
	APRIL 2004	862.0	373.0	1,235.0		
	OCTOBER 2004	852.0	396.0	1,248.0		
	APRIL 2005	848.0	386.0	1,234.0		
	OCTOBER 2005	780.0	410.0	1,190.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	814.0 +	37.16	X	6,224.00	= 5,297,619.84
	9-12 PUPILS	398.0 +	0.00	X	6,654.00	= 2,648,292.00
	ADULT EDUC. COURSES AT .1	1.0		X	6,654.00	= 6,654.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,224.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,654.00	= 831.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2181	177.5	X .15	X	6,224.00	= 165,714.00
	9-12 DISADVANTAGED @ .2181	86.8	X .15	X	6,654.00	= 86,635.08
	K-8 LIMITED ENGLISH PROF.	9.0	X .300	X	6,224.00	= 16,804.80
	9-12 LIMITED ENGLISH PROF.	9.0	X .300	X	6,654.00	= 17,965.80
	TRANSITION ADJUST. FOR LIMITED ENGLISH PROF. (> 15 STUDENTS AND < 26)					= 13,521.90
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	814.0		X	79.00	= 64,306.00
	9-12 STUDENT ASSESSMENT	398.0		X	79.00	= 31,442.00
	K-8 TECHNOLOGY RESOURCES	814.0		X	85.00	= 69,190.00
	9-12 TECHNOLOGY RESOURCES	398.0		X	258.00	= 102,684.00
	K-2 PUPILS	247.5	X .10	X	6,224.00	= 154,044.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,675,705.17
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					7,808,134.65
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,808,134.65

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	126,620.00	X	102.40%	=	129,658.88
32	SPECIAL EDUCATION - EPS ALLOCATION					1,522,259.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	240,895.29	X	102.40%	=	246,676.78
35	TRANSPORTATION - EPS ALLOCATION					498,696.94
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					52,237.17
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,449,528.77
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,257,663.42

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		09/01/06 NEW ELEM SCHOOL	275,000.00	49,843.75	324,843.75
		03/01/07 NEW ELEM SCHOOL	0.00	39,875.00	39,875.00
42	TOTAL PRINCIPAL & INTEREST		275,000.00	89,718.75	364,718.75
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				59,200.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				423,918.75
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				10,681,582.17

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
FREEPORT	1,212.0	100.00% 1,180,750,000	7.60	8,973,700.00	10,681,582.17	8,973,700.00	100.00%	7.60M
TOTAL	1,212.0	1,180,750,000		8,973,700.00	10,681,582.17	8,973,700.00	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	10,681,582.17	8,973,700.00	1,707,882.17
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,681,582.17	8,973,700.00	1,707,882.17
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			59,500.00
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			1,648,382.17
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 84.01% STATE SHARE % = 15.99%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 84.57% STATE SHARE % = 15.43%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,549,152.69		