

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 11

2006-07

511 - 511

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	989.0	582.0	1,571.0 (68%)	741.0 (32%)	2,312.0

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	58.2 (17:1)	36.4 (16:1)	49.4 (15:1)	=	144.0 /	154.4 =	.93 X	6280,521 =	3971,802	1869,083
B. GUIDANCE	2.8 (350:1)	1.7 (350:1)	3.0 (250:1)	=	7.5 /	9.9 =	.76 X	430,698 =	222,584	104,746
C. LIBRARIANS	1.2 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.8 /	2.0 =	1.40 X	110,012 =	104,732	49,285
D. HEALTH	1.2 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.8 /	3.0 =	.93 X	133,264 =	84,276	39,660
E. EDUCATION TECHS	9.9 (100:1)	5.8 (100:1)	3.0 (250:1)	=	18.7 /	24.7 =	.76 X	444,547 =	229,742	108,114
F. LIBRARY TECHS	2.0 (500:1)	1.2 (500:1)	1.5 (500:1)	=	4.7 /	5.0 =	.94 X	93,289 =	59,631	28,061
G. CLERICAL	4.9 (200:1)	2.9 (200:1)	3.7 (200:1)	=	11.5 /	14.2 =	.81 X	355,486 =	195,802	92,142
H. SCHOOL ADMIN.	3.2 (305:1)	1.9 (305:1)	2.4 (315:1)	=	7.5 /	10.0 =	.75 X	678,823 =	346,200	162,917

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	50,272	23,712
B. Supplies and Equipment	302	418	474,442	309,738
C. Professional Development	51	51	80,121	37,791
D. Instructional Leadership Support	20	20	31,420	14,820
E. Co- and Extra-Curricular Student	29	99	45,559	73,359
F. System Administration/Support	349	346	548,279	256,386
G. Operations & Maintenance	929	1,104	1459,459	818,064

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	832,845	391,927
B. Education & Library Technicians	36.00%	104,174	49,023
C. Clerical	29.00%	56,783	26,721
D. School Administrators	14.00%	48,468	22,808

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-315,365	-148,409
16 Adjustment for Title I Revenues	-236,310	-111,204

17 TOTALS	8394,914	4218,742
18 E.P.S. RATES	5,344	5,693

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511 - 511

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,592.0	704.0	2,296.0		
	OCTOBER 2003	1,594.0	715.0	2,309.0		
	APRIL 2004	1,573.0	673.0	2,246.0		
	OCTOBER 2004	1,606.0	675.0	2,281.0		
	APRIL 2005	1,588.0	647.0	2,235.0		
	OCTOBER 2005	1,552.0	703.0	2,255.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,570.0 +	14.16	X	5,344.00	= 8,465,751.04
	9-12 PUPILS	675.0 +	11.16	X	5,693.00	= 3,906,308.88
	ADULT EDUC. COURSES AT .1	18.8		X	5,693.00	= 107,028.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,344.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	4.625		X	5,693.00	= 26,330.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3548	557.0	X .15	X	5,344.00	= 446,491.20
	9-12 DISADVANTAGED @ .3548	239.5	X .15	X	5,693.00	= 204,521.03
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,344.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,693.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,570.0		X	79.00	= 124,030.00
	9-12 STUDENT ASSESSMENT	675.0		X	79.00	= 53,325.00
	K-8 TECHNOLOGY RESOURCES	1,570.0		X	85.00	= 133,450.00
	9-12 TECHNOLOGY RESOURCES	675.0		X	258.00	= 174,150.00
	K-2 PUPILS	517.5	X .10	X	5,344.00	= 276,552.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,917,937.68
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					12,526,143.91
30	ADJUSTED TOTAL OPERATING ALLOCATION					12,526,143.91

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S.A.D. 11

2006-07

511 - 511

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,825,677.97
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	285,080.90	X	102.40%	=	291,922.84
35	TRANSPORTATION - EPS ALLOCATION					960,592.37
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,078,193.18
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					15,604,337.09

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	ADDN & REN-PRAY ST ELEM S	107,000.00	1,834.99	108,834.99
	05/01/07	ADDN & REN-PRAY ST ELEM S	0.00	5,416.88	5,416.88
	11/01/06	HS ADDTN	192,500.00	32,273.40	224,773.40
	05/01/07	HS ADDTN	0.00	53,928.86	53,928.86
	11/01/06	REG MIDDLE SCHOOL ADDN	117,334.00	14,085.29	131,419.29
	05/01/07	REG MIDDLE SCHOOL ADDN	0.00	11,176.06	11,176.06
	11/01/06	NEW ELEM SCHOOL	193,500.00	53,159.91	246,659.91
	05/01/07	NEW ELEM SCHOOL	0.00	49,566.00	49,566.00
	11/01/06	2 NEW ELEM-GARDINER & S G	175,000.00	34,562.50	209,562.50
	05/01/07	2 NEW ELEM-GARDINER & S G	0.00	28,875.00	28,875.00
	11/01/06	2 NEW ELEM-GARDINER & SO	130,250.00	30,642.96	160,892.96
	05/01/07	2 NEW ELEM-GARDINER & SO	0.00	26,311.91	26,311.91
42	TOTAL PRINCIPAL & INTEREST		915,584.00	341,833.76	1,257,417.76
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				41,620.74
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,299,038.50
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				16,903,375.59

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S.A.D. 11

2006-07

511 - 511

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION			

	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR TOTAL ALLOCATION			
GARDINER	959.5	42.74%	243,850,000	7.60	1,853,260.00	7,224,502.73	1,853,260.00	42.54%	7.60M
PITTSTON	433.5	19.31%	124,450,000	7.60	945,820.00	3,264,041.83	945,820.00	21.71%	7.60M
RANDOLPH	340.0	15.14%	59,900,000	7.60	455,240.00	2,559,171.06	455,240.00	10.45%	7.60M
WEST GARDINER	512.0	22.81%	145,050,000	7.60	1,102,380.00	3,855,659.97	1,102,380.00	25.30%	7.60M
 TOTAL	 2,245.0		 573,250,000		 4,356,700.00	 16,903,375.59	 4,356,700.00	 100.00%	 7.60M

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 11

2006-07

511 - 511

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,903,375.59	4,356,700.00	12,546,675.59
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,903,375.59	4,356,700.00	12,546,675.59
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			32,425.92-
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			75,300.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A M RSA 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			12,438,949.67
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 25.77% STATE SHARE % = 74.23%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 26.41% STATE SHARE % = 73.59%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	18,295,169.36		