

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 28

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	563.5	302.5	866.0 (100%)	0.0 (0%)	866.0

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	33.1 (17:1)	18.9 (16:1)	0.0 (15:1)	=	52.0 /	64.7 =	.80 X	2957,614 =	2366,091	0
B. GUIDANCE	1.6 (350:1)	0.9 (350:1)	0.0 (250:1)	=	2.5 /	3.0 =	.83 X	139,441 =	115,736	0
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.0 (800:1)	=	1.1 /	2.0 =	.55 X	94,061 =	51,734	0
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.0 (800:1)	=	1.1 /	1.7 =	.65 X	76,043 =	49,428	0
E. EDUCATION TECHS	5.6 (100:1)	3.0 (100:1)	0.0 (250:1)	=	8.6 /	12.4 =	.69 X	221,057 =	152,529	0
F. LIBRARY TECHS	1.1 (500:1)	0.6 (500:1)	0.0 (500:1)	=	1.7 /	0.5 =	3.40 X	10,149 =	34,507	0
G. CLERICAL	2.8 (200:1)	1.5 (200:1)	0.0 (200:1)	=	4.3 /	4.5 =	.96 X	106,254 =	102,004	0
H. SCHOOL ADMIN.	1.8 (305:1)	1.0 (305:1)	0.0 (315:1)	=	2.8 /	4.0 =	.70 X	258,990 =	181,293	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	27,712	0
B. Supplies and Equipment	302	418	261,532	0
C. Professional Development	51	51	44,166	0
D. Instructional Leadership Support	20	20	17,320	0
E. Co- and Extra-Curricular Student	29	99	25,114	0
F. System Administration/Support	349	346	302,234	0
G. Operations & Maintenance	929	1,104	804,514	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	490,768	0
B. Education & Library Technicians	36.00%	67,333	0
C. Clerical	29.00%	29,581	0
D. School Administrators	14.00%	25,381	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-209,313	0

17 TOTALS	4939,663	0
18 E.P.S. RATES	5,704	0

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	863.0	0.0	863.0		
	OCTOBER 2003	890.0	0.0	890.0		
	APRIL 2004	895.0	0.0	895.0		
	OCTOBER 2004	873.0	0.0	873.0		
	APRIL 2005	867.0	0.0	867.0		
	OCTOBER 2005	861.0	0.0	861.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	864.0 +	10.83	X	5,704.00	= 4,990,030.32
	9-12 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	ADULT EDUC. COURSES AT .1	0.0		X	0.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,704.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.625		X	5,704.00	= 3,565.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1440	124.4	X .15	X	5,704.00	= 106,436.64
	9-12 DISADVANTAGED @ .1440	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	2.0	X .500	X	5,704.00	= 5,704.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	864.0		X	79.00	= 68,256.00
	9-12 STUDENT ASSESSMENT	0.0		X	79.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	864.0		X	85.00	= 73,440.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	258.00	= 0.00
	K-2 PUPILS	260.0	X .10	X	5,704.00	= 148,304.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,395,735.96
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					4,856,162.36
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,856,162.36

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	261,867.00	X	102.40%	=	268,151.81
32	SPECIAL EDUCATION - EPS ALLOCATION					1,023,975.73
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					269,337.60
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					45,520.94
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,606,986.08
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,463,148.44

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					0.00
44	INSURED VALUE FACTOR FOR 2004-05					0.00
47	TOTAL DEBT SERVICE ALLOCATION					0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					6,463,148.44

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
CAMDEN	453.0	52.43%	704,419,373	7.60	5,353,587.23		3,388,628.73	3,388,628.73	52.43%	4.81M
ROCKPORT	411.0	47.57%	482,805,233	7.60	3,669,319.77		3,074,519.71	3,074,519.71	47.57%	6.37M
TOTAL	864.0		1,187,224,606		9,022,907.00		6,463,148.44	6,463,148.44	100.00%	5.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,463,148.44	6,463,148.44	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		860,139.61-	860,139.61
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,463,148.44	5,603,008.83	860,139.61
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 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			860,139.61
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 100.00% STATE SHARE % = 0.00%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 86.69% STATE SHARE % = 13.31%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,002,722.04		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
CAMDEN		3,388,628.73	2,937,657.53	52.43%	4.17
ROCKPORT		3,074,519.71	2,665,351.30	47.57%	5.52
TOTAL		6,463,148.44	5,603,008.83	100.00%	4.72