

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 44

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	448.0	268.0	716.0 ( 71%)	292.0 ( 29%)	1,008.0

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	26.4 (17:1)	16.8 (16:1)	19.5 (15:1)	=	62.7 /	73.2 =	.86 X	2889,793 =	1764,508	720,714
B. GUIDANCE	1.3 (350:1)	0.8 (350:1)	1.2 (250:1)	=	3.3 /	4.0 =	.83 X	177,945 =	104,863	42,831
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	1.0 =	1.30 X	45,380 =	41,886	17,108
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	1.0 =	1.30 X	47,059 =	43,436	17,741
E. EDUCATION TECHS	4.5 (100:1)	2.7 (100:1)	1.2 (250:1)	=	8.4 /	5.8 =	1.45 X	94,234 =	97,014	39,625
F. LIBRARY TECHS	0.9 (500:1)	0.5 (500:1)	0.6 (500:1)	=	2.0 /	1.0 =	2.00 X	19,603 =	27,836	11,370
G. CLERICAL	2.2 (200:1)	1.3 (200:1)	1.5 (200:1)	=	5.0 /	9.0 =	.56 X	229,459 =	91,233	37,264
H. SCHOOL ADMIN.	1.5 (305:1)	0.9 (305:1)	0.9 (315:1)	=	3.3 /	3.6 =	.92 X	243,315 =	158,934	64,916

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	22,912	9,344
B. Supplies and Equipment	302	418	216,232	122,056
C. Professional Development	51	51	36,516	14,892
D. Instructional Leadership Support	20	20	14,320	5,840
E. Co- and Extra-Curricular Student	29	99	20,764	28,908
F. System Administration/Support	349	346	249,884	101,032
G. Operations & Maintenance	929	1,104	665,164	322,368

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	371,392	151,695
B. Education & Library Technicians	36.00%	44,946	18,358
C. Clerical	29.00%	26,458	10,807
D. School Administrators	14.00%	22,251	9,088

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-197,236	-80,560
16 Adjustment for Title I Revenues	-148,566	-60,681

17 TOTALS	3674,745	1604,714
18 E.P.S. RATES	5,132	5,496

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	639.0	266.0	905.0		
	OCTOBER 2003	637.0	270.0	907.0		
	APRIL 2004	646.0	265.0	911.0		
	OCTOBER 2004	640.0	271.0	911.0		
	APRIL 2005	613.0	240.0	853.0		
	OCTOBER 2005	608.0	253.0	861.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	610.5 +	20.00	X	5,132.00	= 3,235,726.00
	9-12 PUPILS	246.5 +	14.33	X	5,496.00	= 1,433,521.68
	ADULT EDUC. COURSES AT .1	5.7		X	5,496.00	= 31,327.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,132.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,496.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4403	268.8	X .15	X	5,132.00	= 206,922.24
	9-12 DISADVANTAGED @ .4403	108.5	X .15	X	5,496.00	= 89,447.40
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,132.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,496.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	610.5		X	79.00	= 48,229.50
	9-12 STUDENT ASSESSMENT	246.5		X	79.00	= 19,473.50
	K-8 TECHNOLOGY RESOURCES	610.5		X	85.00	= 51,892.50
	9-12 TECHNOLOGY RESOURCES	246.5		X	258.00	= 63,597.00
	K-2 PUPILS	177.5	X .10	X	5,132.00	= 91,093.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 92,531.34
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,363,761.36
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					4,827,385.22
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,827,385.22

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					800,450.91
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	206,005.39	X	102.40%	=	210,949.52
35	TRANSPORTATION - EPS ALLOCATION					660,090.92
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					32,500.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,703,991.35
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,531,376.57

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06 ADDN & REN TO CRESCENT PA	242,250.00	19,984.76		262,234.76
	05/01/07 ADDN & REN TO CRESCENT PA	0.00	44,362.03		44,362.03
42	TOTAL PRINCIPAL & INTEREST	242,250.00	64,346.79		306,596.79
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				14,981.87
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				321,578.66
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,852,955.23

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
ANDOVER	133.5	15.58%	60,050,000	7.60	456,380.00	1,067,690.42	456,380.00	11.10%	7.60M
BETHEL	397.5	46.38%	261,950,000	7.60	1,990,820.00	3,178,400.64	1,990,820.00	48.42%	7.60M
GREENWOOD	125.5	14.64%	84,950,000	7.60	645,620.00	1,003,272.65	645,620.00	15.70%	7.60M
NEWRY	31.0	3.62%	226,250,000	7.60	1,719,500.00	248,076.98	248,076.98	6.03%	1.10M
WOODSTOCK	169.5	19.78%	101,350,000	7.60	770,260.00	1,355,514.54	770,260.00	18.75%	7.60M
TOTAL	857.0		734,550,000		5,582,580.00	6,852,955.23	4,111,156.98	100.00%	5.60M



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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,852,955.23	4,111,156.98	2,741,798.25
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,852,955.23	4,111,156.98	2,741,798.25
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			1,127.42-
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 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			2,740,670.83
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 59.99% STATE SHARE % = 40.01%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 60.01% STATE SHARE % = 39.99%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,389,331.37		