

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 56

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	382.0	178.5	560.5 (68%)	267.5 (32%)	828.0

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	22.5 (17:1)	11.2 (16:1)	17.8 (15:1)	=	51.5 /	61.4 =	.84 X	2586,657 =	1477,499	695,293
B. GUIDANCE	1.1 (350:1)	0.5 (350:1)	1.1 (250:1)	=	2.7 /	4.9 =	.55 X	226,900 =	84,861	39,934
C. LIBRARIANS	0.5 (800:1)	0.2 (800:1)	0.3 (800:1)	=	1.0 /	2.0 =	.50 X	86,085 =	29,269	13,774
D. HEALTH	0.5 (800:1)	0.2 (800:1)	0.3 (800:1)	=	1.0 /	1.0 =	1.00 X	37,481 =	25,487	11,994
E. EDUCATION TECHS	3.8 (100:1)	1.8 (100:1)	1.1 (250:1)	=	6.7 /	4.0 =	1.68 X	73,881 =	84,402	39,718
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	0.5 (500:1)	=	1.7 /	1.3 =	1.31 X	23,733 =	21,141	9,949
G. CLERICAL	1.9 (200:1)	0.9 (200:1)	1.3 (200:1)	=	4.1 /	7.7 =	.53 X	193,954 =	69,901	32,895
H. SCHOOL ADMIN.	1.3 (305:1)	0.6 (305:1)	0.8 (315:1)	=	2.7 /	5.5 =	.49 X	341,116 =	113,660	53,487

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	17,936	8,560
B. Supplies and Equipment	302	418	169,271	111,815
C. Professional Development	51	51	28,586	13,643
D. Instructional Leadership Support	20	20	11,210	5,350
E. Co- and Extra-Curricular Student	29	99	16,255	26,483
F. System Administration/Support	349	346	195,615	92,555
G. Operations & Maintenance	929	1,104	520,705	295,320

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	307,252	144,589
B. Education & Library Technicians	36.00%	37,995	17,880
C. Clerical	29.00%	20,271	9,540
D. School Administrators	14.00%	15,912	7,488

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	23,055	10,851
16 Adjustment for Title I Revenues	-158,511	-74,593

17 TOTALS	3111,772	1566,524
18 E.P.S. RATES	5,552	5,856

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	613.0	241.0	854.0		
	OCTOBER 2003	562.0	263.0	825.0		
	APRIL 2004	569.0	250.0	819.0		
	OCTOBER 2004	562.0	277.0	839.0		
	APRIL 2005	564.0	271.0	835.0		
	OCTOBER 2005	557.0	261.0	818.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	560.5 +	10.66	X	5,552.00	= 3,171,080.32
	9-12 PUPILS	266.0 +	0.00	X	5,856.00	= 1,557,696.00
	ADULT EDUC. COURSES AT .1	5.9		X	5,856.00	= 34,550.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,552.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.500		X	5,856.00	= 8,784.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5360	300.4	X .15	X	5,552.00	= 250,173.12
	9-12 DISADVANTAGED @ .5360	142.6	X .15	X	5,856.00	= 125,259.84
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,552.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,856.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	560.5		X	79.00	= 44,279.50
	9-12 STUDENT ASSESSMENT	266.0		X	79.00	= 21,014.00
	K-8 TECHNOLOGY RESOURCES	560.5		X	85.00	= 47,642.50
	9-12 TECHNOLOGY RESOURCES	266.0		X	258.00	= 68,628.00
	K-2 PUPILS	223.0	X .10	X	5,552.00	= 123,809.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,452,917.28
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					4,907,625.55
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,907,625.55

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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					1,070,461.20
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	196,927.26	X	102.40%	=	201,653.51
35	TRANSPORTATION - EPS ALLOCATION					441,123.86
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					49,595.96
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,762,834.53
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,670,460.08

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	ADDN/RENV DIST MIDDLE/HIG	227,875.00	101,632.68	329,507.68
	05/01/07	ADDN/RENV DIST MIDDLE/HIG	0.00	97,872.74	97,872.74
	11/01/06	NEW ELEM SCHOOL	230,900.00	0.00	230,900.00
	05/01/07	NEW ELEM SCHOOL	0.00	34,057.75	34,057.75
42	TOTAL PRINCIPAL & INTEREST		458,775.00	233,563.17	692,338.17
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				692,338.17
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,362,798.25

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	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
FRANKFORT	176.0	21.29%	53,750,000	7.60	408,500.00	1,567,539.75	408,500.00	14.51%	7.60M
SEARSPORT	391.0	47.31%	190,750,000	7.60	1,449,700.00	3,483,339.85	1,449,700.00	51.48%	7.60M
STOCKTON SPRINGS	259.5	31.40%	126,000,000	7.60	957,600.00	2,311,918.65	957,600.00	34.01%	7.60M
TOTAL	826.5		370,500,000		2,815,800.00	7,362,798.25	2,815,800.00	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	7,362,798.25	2,815,800.00	4,546,998.25
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,362,798.25	2,815,800.00	4,546,998.25
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			0.00
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			31,500.00
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			4,515,498.25
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 38.24% STATE SHARE % = 61.76%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 38.67% STATE SHARE % = 61.33%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,908,089.98		