

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 57

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	1,573.5	927.5	2,501.0 (69%)	1,125.5 (31%)	3,626.5

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	92.6 (17:1)	58.0 (16:1)	75.0 (15:1)	=	225.6 /	219.9 =	1.03 X	9103,429 =	6469,807	2906,725
B. GUIDANCE	4.5 (350:1)	2.7 (350:1)	4.5 (250:1)	=	11.7 /	14.1 =	.83 X	601,549 =	344,507	154,779
C. LIBRARIANS	2.0 (800:1)	1.2 (800:1)	1.4 (800:1)	=	4.6 /	2.0 =	2.30 X	100,936 =	160,186	71,967
D. HEALTH	2.0 (800:1)	1.2 (800:1)	1.4 (800:1)	=	4.6 /	4.4 =	1.05 X	175,160 =	126,903	57,015
E. EDUCATION TECHS	15.7 (100:1)	9.3 (100:1)	4.5 (250:1)	=	29.5 /	52.7 =	.56 X	912,853 =	352,727	158,471
F. LIBRARY TECHS	3.1 (500:1)	1.9 (500:1)	2.3 (500:1)	=	7.3 /	7.8 =	.94 X	159,302 =	103,323	46,421
G. CLERICAL	7.9 (200:1)	4.6 (200:1)	5.6 (200:1)	=	18.1 /	15.3 =	1.18 X	403,251 =	328,327	147,509
H. SCHOOL ADMIN.	5.2 (305:1)	3.0 (305:1)	3.6 (315:1)	=	11.8 /	10.2 =	1.16 X	735,256 =	588,499	264,398

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	80,032	36,016
B. Supplies and Equipment	302	418	755,302	470,459
C. Professional Development	51	51	127,551	57,401
D. Instructional Leadership Support	20	20	50,020	22,510
E. Co- and Extra-Curricular Student	29	99	72,529	111,425
F. System Administration/Support	349	346	872,849	389,423
G. Operations & Maintenance	929	1,104	2323,429	1242,552

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1349,267	606,192
B. Education & Library Technicians	36.00%	164,178	73,761
C. Clerical	29.00%	95,215	42,778
D. School Administrators	14.00%	82,390	37,016

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	307,360	138,091
16 Adjustment for Title I Revenues	-239,564	-107,630

17 TOTALS	14514,837	6927,279
18 E.P.S. RATES	5,804	6,155

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	2,570.0	1,105.0	3,675.0		
	OCTOBER 2003	2,582.0	1,158.0	3,740.0		
	APRIL 2004	2,584.0	1,107.0	3,691.0		
	OCTOBER 2004	2,574.0	1,144.0	3,718.0		
	APRIL 2005	2,540.0	1,087.0	3,627.0		
	OCTOBER 2005	2,473.0	1,173.0	3,646.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,506.5 +	47.33	X	5,804.00	= 14,822,429.32
	9-12 PUPILS	1,130.0 +	0.00	X	6,155.00	= 6,955,150.00
	ADULT EDUC. COURSES AT .1	32.1		X	6,155.00	= 197,575.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,804.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.125		X	6,155.00	= 6,924.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2991	749.7	X .15	X	5,804.00	= 652,688.82
	9-12 DISADVANTAGED @ .2991	338.0	X .15	X	6,155.00	= 312,058.50
	K-8 LIMITED ENGLISH PROF.	11.0	X .500	X	5,804.00	= 31,922.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,155.00	= 6,155.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,506.5		X	79.00	= 198,013.50
	9-12 STUDENT ASSESSMENT	1,130.0		X	79.00	= 89,270.00
	K-8 TECHNOLOGY RESOURCES	2,506.5		X	85.00	= 213,052.50
	9-12 TECHNOLOGY RESOURCES	1,130.0		X	258.00	= 291,540.00
	K-2 PUPILS	746.0	X .10	X	5,804.00	= 432,978.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					24,209,757.92
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					21,788,782.12
30	ADJUSTED TOTAL OPERATING ALLOCATION					21,788,782.12

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	250,004.32	X	102.40%	=	256,004.42
32	SPECIAL EDUCATION - EPS ALLOCATION					3,247,291.43
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	181,493.16	X	102.40%	=	185,849.00
35	TRANSPORTATION - EPS ALLOCATION					1,643,466.19
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					229,115.82
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,561,726.86
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					27,350,508.98

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06	NEW "LINE" ELEM SCHOOL-LI	103,878.64	0.00		103,878.64
	05/01/07	NEW "LINE" ELEM SCHOOL-LI	0.00	4,935.49		4,935.49
	11/01/06	NEW MASSABESIC MIDDLE SCH	1,009,096.00	442,488.90		1,451,584.90
	05/01/07	NEW MASSABESIC MIDDLE SCH	0.00	424,829.71		424,829.71
42	TOTAL PRINCIPAL & INTEREST		1,112,974.64	872,254.10		1,985,228.74
43	APPROVED LEASES FOR 2005-06					199,192.00
43A	APPROVED LEASE PURCHASES FOR 2005-06					44,352.00
44	INSURED VALUE FACTOR FOR 2004-05					0.00
47	TOTAL DEBT SERVICE ALLOCATION					2,228,772.74
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					29,579,281.72

D.	LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION				
ALFRED	378.0	10.39%	202,700,000	7.60		1,540,520.00	3,073,287.37	1,540,520.00	11.18%	7.60M
LIMERICK	492.0	13.53%	197,200,000	7.60		1,498,720.00	4,002,076.82	1,498,720.00	10.88%	7.60M
LYMAN	643.5	17.70%	337,800,000	7.60		2,567,280.00	5,235,532.86	2,567,280.00	18.64%	7.60M
NEWFIELD	260.5	7.16%	173,350,000	7.60		1,317,460.00	2,117,876.57	1,317,460.00	9.56%	7.60M
SHAPLEIGH	420.0	11.55%	376,950,000	7.60		2,864,820.00	3,416,407.04	2,864,820.00	20.79%	7.60M
WATERBORO	1,442.5	39.67%	524,700,000	7.60		3,987,720.00	11,734,101.06	3,987,720.00	28.95%	7.60M

TOTAL	3,636.5	1,812,700,000	13,776,520.00	29,579,281.72	13,776,520.00	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	29,579,281.72	13,776,520.00	15,802,761.72
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,579,281.72	13,776,520.00	15,802,761.72
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			15,802,761.72
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 46.57% STATE SHARE % = 53.43%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 46.57% STATE SHARE % = 53.43%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	32,000,257.52		