

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 61

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	901.5	513.5	1,415.0 (68%)	663.0 (32%)	2,078.0

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	53.0 (17:1)	32.1 (16:1)	44.2 (15:1)	=	129.3 /	160.0 =	.81 X	6796,860 =	3743,711	1761,746
B. GUIDANCE	2.6 (350:1)	1.5 (350:1)	2.7 (250:1)	=	6.8 /	11.7 =	.58 X	527,150 =	207,908	97,839
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5 /	1.8 =	1.39 X	79,704 =	75,337	35,452
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5 /	2.0 =	1.25 X	76,627 =	65,133	30,651
E. EDUCATION TECHS	9.0 (100:1)	5.1 (100:1)	2.7 (250:1)	=	16.8 /	27.4 =	.61 X	420,786 =	174,542	82,137
F. LIBRARY TECHS	1.8 (500:1)	1.0 (500:1)	1.3 (500:1)	=	4.1 /	4.0 =	1.03 X	81,473 =	57,064	26,853
G. CLERICAL	4.5 (200:1)	2.6 (200:1)	3.3 (200:1)	=	10.4 /	15.9 =	.65 X	393,272 =	173,826	81,801
H. SCHOOL ADMIN.	3.0 (305:1)	1.7 (305:1)	2.1 (315:1)	=	6.8 /	7.8 =	.87 X	536,245 =	317,242	149,291

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	45,280	21,216
B. Supplies and Equipment	302	418	427,330	277,134
C. Professional Development	51	51	72,165	33,813
D. Instructional Leadership Support	20	20	28,300	13,260
E. Co- and Extra-Curricular Student	29	99	41,035	65,637
F. System Administration/Support	349	346	493,835	229,398
G. Operations & Maintenance	929	1,104	1314,535	731,952

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	777,497	365,881
B. Education & Library Technicians	36.00%	83,378	39,236
C. Clerical	29.00%	50,410	23,722
D. School Administrators	14.00%	44,414	20,901

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-348,944	-164,203
16 Adjustment for Title I Revenues	-279,976	-131,753

17 TOTALS	7564,021	3791,962
18 E.P.S. RATES	5,346	5,719

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,482.0	705.0	2,187.0		
	OCTOBER 2003	1,447.0	742.0	2,189.0		
	APRIL 2004	1,454.0	709.0	2,163.0		
	OCTOBER 2004	1,432.0	759.0	2,191.0		
	APRIL 2005	1,431.0	669.0	2,100.0		
	OCTOBER 2005	1,404.0	664.0	2,068.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,417.5 +	24.16	X	5,346.00	= 7,707,114.36
	9-12 PUPILS	666.5 +	41.50	X	5,719.00	= 4,049,052.00
	ADULT EDUC. COURSES AT .1	47.3		X	5,719.00	= 270,508.70
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,346.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.375		X	5,719.00	= 13,582.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4410	625.1	X .15	X	5,346.00	= 501,267.69
	9-12 DISADVANTAGED @ .4410	293.9	X .15	X	5,719.00	= 252,122.12
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,346.00	= 2,673.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	5,719.00	= 2,859.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,417.5		X	79.00	= 111,982.50
	9-12 STUDENT ASSESSMENT	666.5		X	79.00	= 52,653.50
	K-8 TECHNOLOGY RESOURCES	1,417.5		X	85.00	= 120,487.50
	9-12 TECHNOLOGY RESOURCES	666.5		X	258.00	= 171,957.00
	K-2 PUPILS	460.5	X .10	X	5,346.00	= 246,183.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,502,443.80
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					12,152,199.42
30	ADJUSTED TOTAL OPERATING ALLOCATION					12,152,199.42

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	191,411.61	X	102.40%	=	196,005.49
32	SPECIAL EDUCATION - EPS ALLOCATION					3,060,357.60
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	926,995.20	X	102.40%	=	949,243.08
35	TRANSPORTATION - EPS ALLOCATION					1,184,489.35
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					120,613.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,510,708.52
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,662,907.94

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	BRIDGTON ELEM SCH-ADDN/RE	287,094.00	122,421.68	409,515.68
	05/01/07	BRIDGTON ELEM SCH-ADDN/RE	0.00	115,328.73	115,328.73
	11/01/06	NEW ELEM SCH-NAPLES	254,220.00	59,805.27	314,025.27
	05/01/07	NEW ELEM SCH-NAPLES	0.00	51,352.45	51,352.45
42	TOTAL PRINCIPAL & INTEREST		541,314.00	348,908.13	890,222.13
43	APPROVED LEASES FOR 2005-06				30,464.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				258,408.24
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,179,094.37
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				18,842,002.31

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR TOTAL ALLOCATION				
BRIDGTON	685.0	32.87%	649,350,000	7.60	4,935,060.00	6,193,366.16	4,935,060.00	35.73%	7.60M
CASCO	544.5	26.13%	400,650,000	7.60	3,044,940.00	4,923,415.20	3,044,940.00	22.05%	7.60M
NAPLES	574.0	27.54%	520,900,000	7.60	3,958,840.00	5,189,087.44	3,958,840.00	28.66%	7.60M
SEBAGO	280.5	13.46%	246,400,000	7.60	1,872,640.00	2,536,133.51	1,872,640.00	13.56%	7.60M
TOTAL	2,084.0		1,817,300,000		13,811,480.00	18,842,002.31	13,811,480.00	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	18,842,002.31	13,811,480.00	5,030,522.31
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	18,842,002.31	13,811,480.00	5,030,522.31
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			1,333,199.73
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			6,363,722.04
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 73.30% STATE SHARE % = 26.70%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 66.23% STATE SHARE % = 33.77%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	20,192,246.69		