

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FREEPORT

2007-08

160 - 234

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	509	280	789	470	1,259
10 ATTENDING PUPILS (OCTOBER 2006)	498	266	764	441	1,205
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	503.5	273.0	776.5 (63%)	455.5 (37%)	1,232.0

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	29.6 (17:1)	17.1 (16:1)	30.4 (15:1)	=	77.1 /	95.1 =	=	.81 X	4396,528 =	=	2243,548	1317,640
B. GUIDANCE	1.4 (350:1)	0.8 (350:1)	1.8 (250:1)	=	4.0 /	5.0 =	=	.80 X	264,477 =	=	133,297	78,285
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.6 (800:1)	=	1.5 /	2.8 =	=	.54 X	132,033 =	=	44,918	26,380
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.6 (800:1)	=	1.5 /	2.0 =	=	.75 X	97,120 =	=	45,889	26,951
E. EDUCATION TECHS	5.0 (100:1)	2.7 (100:1)	1.8 (250:1)	=	9.5 /	21.6 =	=	.44 X	349,734 =	=	96,946	56,937
F. LIBRARY TECHS	1.0 (500:1)	0.5 (500:1)	0.9 (500:1)	=	2.4 /	2.0 =	=	1.20 X	35,943 =	=	27,173	15,959
G. CLERICAL	2.5 (200:1)	1.4 (200:1)	2.3 (200:1)	=	6.2 /	7.6 =	=	.82 X	204,020 =	=	105,396	61,900
H. SCHOOL ADMIN.	1.7 (305:1)	0.9 (305:1)	1.4 (315:1)	=	4.0 /	5.4 =	=	.74 X	369,534 =	=	172,277	101,178

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	25,625	15,032
B. Supplies and Equipment	311	430	241,492	195,865
C. Professional Development	52	52	40,378	23,686
D. Instructional Leadership Support	21	21	16,307	9,566
E. Co- and Extra-Curricular Student	30	102	23,295	46,461
F. System Administration/Support	359	356	278,764	162,158
G. Operations & Maintenance	956	1,136	742,334	517,448

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	468,854	275,359
B. Education & Library Technicians	36.00%	44,683	26,243
C. Clerical	29.00%	30,565	17,951
D. School Administrators	14.00%	24,119	14,165

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	277,063	162,718
16 Adjustment for Title I Revenues	-63,613	-37,360

17 TOTALS	5019,309	3114,522
18 E.P.S. RATES	6,464	6,838

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	862.0	373.0	1,235.0		
	OCTOBER 2004	852.0	396.0	1,248.0		
	APRIL 2005	848.0	386.0	1,234.0		
	OCTOBER 2005	780.0	410.0	1,190.0		
	APRIL 2006	790.0	399.0	1,189.0		
	OCTOBER 2006	764.0	383.0	1,147.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	777.0 +	39.00	X	6,464.00	= 5,274,624.00
	9-12 PUPILS	391.0 +	0.16	X	6,838.00	= 2,674,752.08
	ADULT EDUC. COURSES AT .1	1.3		X	6,838.00	= 8,889.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,464.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,838.00	= 854.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1819	141.3	X .15	X	6,464.00	= 137,004.48
	9-12 DISADVANTAGED @ .1819	71.1	X .15	X	6,838.00	= 72,927.27
	K-8 LIMITED ENGLISH PROF.	10.0	X .500	X	6,464.00	= 32,320.00
	9-12 LIMITED ENGLISH PROF.	5.0	X .500	X	6,838.00	= 17,095.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	777.0		X	40.00	= 31,080.00
	9-12 STUDENT ASSESSMENT	391.0		X	40.00	= 15,640.00
	K-8 TECHNOLOGY RESOURCES	777.0		X	87.00	= 67,599.00
	9-12 TECHNOLOGY RESOURCES	391.0		X	265.00	= 103,615.00
	K-2 PUPILS	235.5	X .10	X	6,464.00	= 152,227.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,588,628.18
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					8,159,196.77
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,159,196.77

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	113,541.00	X	102.90%	=	116,833.69
32	SPECIAL EDUCATION - EPS ALLOCATION					1,692,878.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	264,551.00	X	102.90%	=	272,222.98
35	TRANSPORTATION - EPS ALLOCATION					530,594.96
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					115,349.17
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,727,878.80
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,887,075.57

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	09/01/07	NEW ELEM SCHOOL	275,000.00	39,875.00	314,875.00
	03/01/08	NEW ELEM SCHOOL	0.00	29,906.25	29,906.25
42	TOTAL PRINCIPAL & INTEREST		275,000.00	69,781.25	344,781.25
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				59,200.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				403,981.25
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,291,056.82

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL	LOCAL			
		AVG. CAL.	2006 STATE	MILL	LOCAL	TOTAL	CONTRIBUTION			
		YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR ALLOCATION				
FREEPORT		1,168.0	100.00%	1,337,850,000	7.44	9,953,604.00	11,291,056.82	9,953,604.00	100.00%	7.44M
TOTAL		1,168.0		1,337,850,000		9,953,604.00	11,291,056.82	9,953,604.00	100.00%	7.44M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,291,056.82	9,953,604.00	1,337,452.82
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		84,564.70-	84,564.70
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,291,056.82	9,869,039.30	1,422,017.52
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			59,500.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			50.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			1,362,567.52
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 88.15% STATE SHARE % = 11.85%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 87.93% STATE SHARE % = 12.07%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,720,488.23		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
FREEPORT		11,291,056.82	9,869,039.30	100.00%	7.38
TOTAL		11,291,056.82	9,869,039.30	100.00%	7.38