

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 30

2007-08

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	125	99	224	0	224
10 ATTENDING PUPILS (OCTOBER 2006)	127	86	213	0	213
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	126.0	92.5	218.5 (100%)	0.0 (0%)	218.5

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	7.4 (17:1)	5.8 (16:1)	0.0 (15:1)	=	13.2 /	16.4 =	=	.80 X	717,354 =	=	573,883	0
B. GUIDANCE	0.4 (350:1)	0.3 (350:1)	0.0 (250:1)	=	0.7 /	1.0 =	=	.70 X	35,597 =	=	24,918	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,826	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	1.0 =	=	.30 X	41,123 =	=	12,337	0
E. EDUCATION TECHS	1.3 (100:1)	0.9 (100:1)	0.0 (250:1)	=	2.2 /	3.9 =	=	.56 X	71,672 =	=	40,136	0
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.5 /	0.0 =	=	.50 X	0 =	=	6,490	0
G. CLERICAL	0.6 (200:1)	0.5 (200:1)	0.0 (200:1)	=	1.1 /	2.4 =	=	.46 X	65,132 =	=	29,961	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.3 (305:1)	0.0 (315:1)	=	0.7 /	0.9 =	=	.78 X	44,650 =	=	34,827	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	7,211	0
B. Supplies and Equipment	311	430	67,954	0
C. Professional Development	52	52	11,362	0
D. Instructional Leadership Support	21	21	4,589	0
E. Co- and Extra-Curricular Student	30	102	6,555	0
F. System Administration/Support	359	356	78,442	0
G. Operations & Maintenance	956	1,136	208,886	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	117,793	0
B. Education & Library Technicians	36.00%	16,785	0
C. Clerical	29.00%	8,689	0
D. School Administrators	14.00%	4,876	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86)	-124,142	0
16 Adjustment for Title I Revenues	-125,096	0

17 TOTALS	1015,280	0
18 E.P.S. RATES	4,647	6,217

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	183.0	114.0	297.0		
	OCTOBER 2004	175.0	119.0	294.0		
	APRIL 2005	181.0	118.0	299.0		
	OCTOBER 2005	182.0	107.0	289.0		
	APRIL 2006	181.0	110.0	291.0		
	OCTOBER 2006	174.0	112.0	286.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	177.5 +	1.83	X	4,647.00	= 833,346.51
	9-12 PUPILS	111.0 +	0.00	X	6,217.00	= 690,087.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,217.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,647.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,217.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6839	121.4	X .15	X	4,647.00	= 84,621.87
	9-12 DISADVANTAGED @ .6839	75.9	X .15	X	6,217.00	= 70,780.55
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,647.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,217.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	177.5		X	40.00	= 7,100.00
	9-12 STUDENT ASSESSMENT	111.0		X	40.00	= 4,440.00
	K-8 TECHNOLOGY RESOURCES	177.5		X	87.00	= 15,442.50
	9-12 TECHNOLOGY RESOURCES	111.0		X	265.00	= 29,415.00
	K-2 PUPILS	51.0	X .10	X	4,647.00	= 23,699.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 59,290.61
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,818,223.74
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					1,727,312.55
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,727,312.55

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					462,725.83
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	106,913.35	X	102.90%	=	110,013.84
35	TRANSPORTATION - EPS ALLOCATION					132,598.59
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					53,321.98
39	TOTAL OTHER SUBSIDIZABLE COSTS					758,660.24
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,485,972.79

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07	NEW ELEM-LEE & LOMBARD AD	176,250.00	29,081.25		205,331.25
	05/01/08	NEW ELEM-LEE & LOMBARD AD	0.00	23,265.00		23,265.00
42	TOTAL PRINCIPAL & INTEREST		176,250.00	52,346.25		228,596.25
43	APPROVED LEASES FOR 2006-07					0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07					0.00
44	INSURED VALUE FACTOR FOR 2005-06					76,714.46
47	TOTAL DEBT SERVICE ALLOCATION					305,310.71
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					2,791,283.50

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
LEE	140.0	48.61%	41,500,000	7.44	308,760.00	1,356,842.91	308,760.00	53.38%	7.44M
SPRINGFIELD	67.0	23.26%	15,500,000	7.44	115,320.00	649,252.54	115,320.00	19.94%	7.44M
WEBSTER PLT.	19.5	6.77%	4,450,000	7.44	33,108.00	188,969.89	33,108.00	5.72%	7.44M
WINN	61.5	21.36%	16,300,000	7.44	121,272.00	596,218.16	121,272.00	20.96%	7.44M
TOTAL	288.0		77,750,000		578,460.00	2,791,283.50	578,460.00	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,791,283.50	578,460.00	2,212,823.50
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,791,283.50	578,460.00	2,212,823.50
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
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			9,496.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			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			2,222,319.50
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 20.72%	STATE SHARE % = 79.28%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 20.38%	STATE SHARE % = 79.62%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,882,194.69		