

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 67

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)	543	304	847	414	1,261
10 ATTENDING PUPILS (OCTOBER 2006)	559	276	835	452	1,287
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	551.0	290.0	841.0 (66%)	433.0 (34%)	1,274.0

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	32.4 (17:1)	18.1 (16:1)	28.9 (15:1)	=	79.4 /	84.4 =		.94 X	3641,482 =		2259,175	1163,818
B. GUIDANCE	1.6 (350:1)	0.8 (350:1)	1.7 (250:1)	=	4.1 /	3.8 =		1.08 X	169,807 =		121,039	62,353
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	1.0 =		1.60 X	55,602 =		58,716	30,247
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	1.0 =		1.60 X	48,560 =		51,279	26,417
E. EDUCATION TECHS	5.5 (100:1)	2.9 (100:1)	1.7 (250:1)	=	10.1 /	16.7 =		.60 X	244,598 =		96,861	49,898
F. LIBRARY TECHS	1.1 (500:1)	0.6 (500:1)	0.9 (500:1)	=	2.6 /	3.4 =		.76 X	62,700 =		31,450	16,202
G. CLERICAL	2.8 (200:1)	1.5 (200:1)	2.2 (200:1)	=	6.5 /	8.9 =		.73 X	240,284 =		115,769	59,638
H. SCHOOL ADMIN.	1.8 (305:1)	1.0 (305:1)	1.4 (315:1)	=	4.2 /	4.9 =		.86 X	340,405 =		193,214	99,534

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	27,753	14,289
B. Supplies and Equipment	311	430	261,551	186,190
C. Professional Development	52	52	43,732	22,516
D. Instructional Leadership Support	21	21	17,661	9,093
E. Co- and Extra-Curricular Student	30	102	25,230	44,166
F. System Administration/Support	359	356	301,919	154,148
G. Operations & Maintenance	956	1,136	803,996	491,888

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	473,140	243,739
B. Education & Library Technicians	36.00%	46,192	23,796
C. Clerical	29.00%	33,573	17,295
D. School Administrators	14.00%	27,050	13,935

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86)	-494,929	-254,962
16 Adjustment for Title I Revenues	-267,842	-137,979

17 TOTALS	4226,527	2336,219
18 E.P.S. RATES	5,026	5,395

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	873.0	389.0	1,262.0		
	OCTOBER 2004	841.0	412.0	1,253.0		
	APRIL 2005	848.0	399.0	1,247.0		
	OCTOBER 2005	826.0	429.0	1,255.0		
	APRIL 2006	815.0	397.0	1,212.0		
	OCTOBER 2006	798.0	427.0	1,225.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	806.5 +	27.00	X	5,026.00	= 4,189,171.00
	9-12 PUPILS	412.0 +	0.00	X	5,395.00	= 2,222,740.00
	ADULT EDUC. COURSES AT .1	2.2		X	5,395.00	= 11,869.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,026.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.625		X	5,395.00	= 8,766.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5451	439.6	X .15	X	5,026.00	= 331,414.44
	9-12 DISADVANTAGED @ .5451	224.6	X .15	X	5,395.00	= 181,757.55
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,026.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	5,395.00	= 2,697.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	806.5		X	40.00	= 32,260.00
	9-12 STUDENT ASSESSMENT	412.0		X	40.00	= 16,480.00
	K-8 TECHNOLOGY RESOURCES	806.5		X	87.00	= 70,165.50
	9-12 TECHNOLOGY RESOURCES	412.0		X	265.00	= 109,180.00
	K-2 PUPILS	286.0	X .10	X	5,026.00	= 143,743.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,320,245.47
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					6,954,233.19
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,954,233.19

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	9,728.48	X	102.90%	=	10,010.61
32	SPECIAL EDUCATION - EPS ALLOCATION					905,157.37
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	445,036.27	X	102.90%	=	457,942.32
35	TRANSPORTATION - EPS ALLOCATION					574,394.01
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					62,204.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,009,708.64
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,963,941.83

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,963,941.83

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
CHESTER	91.0	7.56%	55,200,000	7.44	410,688.00		677,674.00	410,688.00	16.81%	7.44M
LINCOLN	992.0	82.43%	246,600,000	7.44	1,834,704.00		7,388,977.25	1,834,704.00	75.11%	7.44M
MATTAWAMKEAG	120.5	10.01%	26,500,000	7.44	197,160.00		897,290.58	197,160.00	8.08%	7.44M
TOTAL	1,203.5		328,300,000		2,442,552.00		8,963,941.83	2,442,552.00	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	8,963,941.83	2,442,552.00	6,521,389.83
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,963,941.83	2,442,552.00	6,521,389.83
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			77,252.00
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			6,598,641.83
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 27.25%	STATE SHARE % = 72.75%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 26.39%	STATE SHARE % = 73.61%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,329,954.11		