

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 40

2005-06

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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 2004	855.5	481.0	1,336.5 (66%)	701.0 (34%)	2,037.5

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	50.3 (17:1)	30.1 (16:1)	46.7 (15:1)	=	127.1 /	146.8 =	.87 X	5905,280 =	3390,812	1746,782
B. GUIDANCE	2.4 (350:1)	1.4 (350:1)	2.8 (250:1)	=	6.6 /	9.4 =	.70 X	441,359 =	203,908	105,043
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.6 /	3.0 =	.87 X	151,429 =	86,950	44,793
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.6 /	2.0 =	1.30 X	82,946 =	71,168	36,662
E. EDUCATION TECHS	8.6 (100:1)	4.8 (100:1)	2.8 (250:1)	=	16.2 /	22.3 =	.73 X	330,046 =	159,016	81,918
F. LIBRARY TECHS	1.7 (500:1)	1.0 (500:1)	1.4 (500:1)	=	4.1 /	6.9 =	.59 X	109,572 =	42,667	21,980
G. CLERICAL	4.3 (200:1)	2.4 (200:1)	3.5 (200:1)	=	10.2 /	17.0 =	.60 X	404,476 =	160,173	82,513
H. SCHOOL ADMIN.	2.8 (305:1)	1.6 (305:1)	2.2 (315:1)	=	6.6 /	11.6 =	.57 X	720,665 =	271,114	139,665

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	41,432	21,731
B. Supplies and Equipment	295	408	394,268	286,008
C. Professional Development	50	50	66,825	35,050
D. Instructional Leadership Support	20	20	26,730	14,020
E. Co- and Extra-Curricular Student	28	97	37,422	67,997
F. System Administration/Support	341	338	455,747	236,938
G. Operations & Maintenance	907	1,078	1212,206	755,678

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	713,039	367,323
B. Education & Library Technicians	36.00%	72,606	37,403
C. Clerical	29.00%	46,450	23,929
D. School Administrators	14.00%	37,956	19,553

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-416,340	-214,478

17 TOTALS	7074,148	3910,507
18 E.P.S. RATES	5,293	5,578

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	1,488.0	735.0	2,223.0		
	OCTOBER 2002	1,407.0	723.0	2,130.0		
	APRIL 2003	1,390.0	716.0	2,106.0		
	OCTOBER 2003	1,357.0	716.0	2,073.0		
	APRIL 2004	1,351.0	681.0	2,032.0		
	OCTOBER 2004	1,324.0	700.0	2,024.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,337.5 +	48.66	X	5,293.00	= 7,336,944.88
	9-12 PUPILS	690.5 +	21.33	X	5,578.00	= 3,970,587.74
	ADULT EDUC. COURSES AT .1	7.7		X	5,578.00	= 42,950.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,293.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	3.375		X	5,578.00	= 18,825.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4643	621.0	X .15	X	5,293.00	= 493,042.95
	9-12 DISADVANTAGED @ .4643	320.6	X .15	X	5,578.00	= 268,246.02
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,293.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,578.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,337.5		X	100.00	= 133,750.00
	9-12 STUDENT ASSESSMENT	690.5		X	100.00	= 69,050.00
	K-8 TECHNOLOGY RESOURCES	1,337.5		X	83.00	= 111,012.50
	9-12 TECHNOLOGY RESOURCES	690.5		X	252.00	= 174,006.00
	K-2 PUPILS	429.5	X .10	X	5,293.00	= 227,334.35
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 114,583.33
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					12,960,334.12
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					10,886,680.66
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,886,680.66

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,957,543.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	536,487.00	X	101.80%	=	546,143.77
35	TRANSPORTATION - EPS ALLOCATION					977,150.68
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					69,692.90
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,550,530.35
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,437,211.01

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05	NEW WARREN COMM SCH-ELEM	277,500.00	125,284.99	402,784.99
	05/01/06	NEW WARREN COMM SCH-ELEM	0.00	118,589.59	118,589.59
	11/01/05	UNION-FRIENDSHIP-MILLER	275,000.00	18,103.17	293,103.17
	05/01/06	UNION-FRIENDSHIP-MILLER	0.00	9,075.00	9,075.00
42	TOTAL PRINCIPAL & INTEREST		552,500.00	271,052.75	823,552.75
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				823,552.75
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				15,260,763.76

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
FRIENDSHIP	169.5	8.36%	152,600,000	8.26	1,260,476.00		1,275,799.85	1,260,476.00	16.93%	8.26M
UNION	304.5	15.01%	141,650,000	8.26	1,170,029.00		2,290,640.64	1,170,029.00	15.71%	8.26M
WALDOBORO	778.5	38.39%	323,150,000	8.26	2,669,219.00		5,858,607.21	2,669,219.00	35.84%	8.26M
WARREN	578.5	28.53%	194,500,000	8.26	1,606,570.00		4,353,895.90	1,606,570.00	21.57%	8.26M
WASHINGTON	197.0	9.71%	89,700,000	8.26	740,922.00		1,481,820.16	740,922.00	9.95%	8.26M

TOTAL	2,028.0	901,600,000	7,447,216.00	15,260,763.76	7,447,216.00	100.00%	8.26M
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,260,763.76	7,447,216.00	7,813,547.76
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,260,763.76	7,447,216.00	7,813,547.76
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			5,305.45
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			67,398.35
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			7,875,640.66
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 48.80%	STATE SHARE % = 51.20%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 48.39%	STATE SHARE % = 51.61%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	17,334,417.22		