

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 74

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	393.5	220.0	613.5 (68%)	286.5 (32%)	900.0

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	23.1 (17:1)	13.8 (16:1)	19.1 (15:1)	=	56.0 /	64.4 =	.87 X	2659,034 =	1573,085	740,275
B. GUIDANCE	1.1 (350:1)	0.6 (350:1)	1.1 (250:1)	=	2.8 /	4.0 =	.70 X	132,201 =	62,928	29,613
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	1.0 =	1.20 X	36,856 =	30,074	14,153
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	1.0 =	1.20 X	45,062 =	36,770	17,304
E. EDUCATION TECHS	3.9 (100:1)	2.2 (100:1)	1.1 (250:1)	=	7.2 /	14.6 =	.49 X	239,029 =	79,644	37,480
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.8 /	0.0 =	1.80 X	0 =	15,426	7,259
G. CLERICAL	2.0 (200:1)	1.1 (200:1)	1.4 (200:1)	=	4.5 /	8.0 =	.56 X	184,415 =	70,225	33,047
H. SCHOOL ADMIN.	1.3 (305:1)	0.7 (305:1)	0.9 (315:1)	=	2.9 /	4.0 =	.73 X	248,618 =	123,414	58,077

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	19,019	8,882
B. Supplies and Equipment	295	408	180,983	116,892
C. Professional Development	50	50	30,675	14,325
D. Instructional Leadership Support	20	20	12,270	5,730
E. Co- and Extra-Curricular Student	28	97	17,178	27,791
F. System Administration/Support	341	338	209,204	96,837
G. Operations & Maintenance	907	1,078	556,445	308,847

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	323,543	152,256
B. Education & Library Technicians	36.00%	34,225	16,106
C. Clerical	29.00%	20,365	9,584
D. School Administrators	14.00%	17,278	8,131

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	72,179	33,965
16 Adjustment for Title I Revenues	-206,487	-97,170

17 TOTALS	3278,443	1639,383
18 E.P.S. RATES	5,344	5,722

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	597.0	287.0	884.0		
	OCTOBER 2002	601.0	297.0	898.0		
	APRIL 2003	605.0	282.0	887.0		
	OCTOBER 2003	594.0	291.0	885.0		
	APRIL 2004	611.0	274.0	885.0		
	OCTOBER 2004	581.0	285.0	866.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	596.0 +	2.16	X	5,344.00	= 3,196,567.04
	9-12 PUPILS	279.5 +	6.50	X	5,722.00	= 1,636,492.00
	ADULT EDUC. COURSES AT .1	2.2		X	5,722.00	= 12,588.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,344.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,722.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5650	336.7	X .15	X	5,344.00	= 269,898.72
	9-12 DISADVANTAGED @ .5650	157.9	X .15	X	5,722.00	= 135,525.57
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,344.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,722.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	596.0		X	100.00	= 59,600.00
	9-12 STUDENT ASSESSMENT	279.5		X	100.00	= 27,950.00
	K-8 TECHNOLOGY RESOURCES	596.0		X	83.00	= 49,468.00
	9-12 TECHNOLOGY RESOURCES	279.5		X	252.00	= 70,434.00
	K-2 PUPILS	186.5	X .10	X	5,344.00	= 99,665.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,558,189.33
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					4,668,879.03
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,668,879.03

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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					837,777.69
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					445,677.26
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					60,841.41
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,344,296.36
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,013,175.39

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05	ADDN TO ELEM SCHOOL	363,429.00	174,244.65		537,673.65
	05/01/06	ADDN TO ELEM SCHOOL	0.00	166,976.07		166,976.07
42	TOTAL PRINCIPAL & INTEREST		363,429.00	341,220.72		704,649.72
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					704,649.72
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					6,717,825.11

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2004 STATE	MILL	LOCAL	TOTAL		LOCAL		
	YEAR PUPILS		VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION		CONTRIBUTION	
ANSON	465.5	53.17%	88,250,000	8.26	728,945.00		3,571,867.61	728,945.00	33.57%	8.26M
EMBDEN	133.5	15.25%	86,350,000	8.26	713,251.00		1,024,468.33	713,251.00	32.85%	8.26M
NEW PORTLAND	115.5	13.19%	41,250,000	8.26	340,725.00		886,081.13	340,725.00	15.69%	8.26M
SOLOON	161.0	18.39%	47,000,000	8.26	388,220.00		1,235,408.04	388,220.00	17.89%	8.26M
TOTAL	875.5		262,850,000		2,171,141.00		6,717,825.11	2,171,141.00	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	6,717,825.11	2,171,141.00	4,546,684.11
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,717,825.11	2,171,141.00	4,546,684.11
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			8,348.55
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
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			4,538,335.56
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 32.32%		STATE SHARE % = 67.68%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 32.44%		STATE SHARE % = 67.56%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,607,135.41		