

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 59

2006-07

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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 2005	497.0	231.0	728.0 (71%)	303.0 (29%)	1,031.0

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	29.2 (17:1)	14.4 (16:1)	20.2 (15:1)	=	63.8 /	70.9 =	.90 X	2972,470 =	1899,408	775,815
B. GUIDANCE	1.4 (350:1)	0.7 (350:1)	1.2 (250:1)	=	3.3 /	3.0 =	1.10 X	101,211 =	79,046	32,286
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	0.9 =	1.44 X	44,307 =	45,299	18,503
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	1.0 =	1.30 X	47,059 =	43,436	17,741
E. EDUCATION TECHS	5.0 (100:1)	2.3 (100:1)	1.2 (250:1)	=	8.5 /	14.4 =	.59 X	250,197 =	104,807	42,809
F. LIBRARY TECHS	1.0 (500:1)	0.5 (500:1)	0.6 (500:1)	=	2.1 /	4.0 =	.53 X	81,192 =	30,553	12,479
G. CLERICAL	2.5 (200:1)	1.2 (200:1)	1.5 (200:1)	=	5.2 /	9.0 =	.58 X	234,893 =	96,729	39,509
H. SCHOOL ADMIN.	1.6 (305:1)	0.8 (305:1)	1.0 (315:1)	=	3.4 /	3.4 =	1.00 X	231,047 =	164,043	67,004

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	23,296	9,696
B. Supplies and Equipment	302	418	219,856	126,654
C. Professional Development	51	51	37,128	15,453
D. Instructional Leadership Support	20	20	14,560	6,060
E. Co- and Extra-Curricular Student	29	99	21,112	29,997
F. System Administration/Support	349	346	254,072	104,838
G. Operations & Maintenance	929	1,104	676,312	334,512

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	392,766	160,426
B. Education & Library Technicians	36.00%	48,730	19,904
C. Clerical	29.00%	28,051	11,458
D. School Administrators	14.00%	22,966	9,381

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	89,373	36,510
16 Adjustment for Title I Revenues	-238,039	-97,227

17 TOTALS	4053,504	1773,808
18 E.P.S. RATES	5,568	5,854

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	721.0	296.0	1,017.0		
	OCTOBER 2003	725.0	303.0	1,028.0		
	APRIL 2004	729.0	292.0	1,021.0		
	OCTOBER 2004	726.0	309.0	1,035.0		
	APRIL 2005	728.0	294.0	1,022.0		
	OCTOBER 2005	728.0	311.0	1,039.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	728.0 +	0.00	X	5,568.00	= 4,053,504.00
	9-12 PUPILS	302.5 +	0.00	X	5,854.00	= 1,770,835.00
	ADULT EDUC. COURSES AT .1	0.9		X	5,854.00	= 5,268.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,568.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	5,854.00	= 2,927.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5750	418.6	X .15	X	5,568.00	= 349,614.72
	9-12 DISADVANTAGED @ .5750	173.9	X .15	X	5,854.00	= 152,701.59
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,568.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,854.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	728.0		X	79.00	= 57,512.00
	9-12 STUDENT ASSESSMENT	302.5		X	79.00	= 23,897.50
	K-8 TECHNOLOGY RESOURCES	728.0		X	85.00	= 61,880.00
	9-12 TECHNOLOGY RESOURCES	302.5		X	258.00	= 78,045.00
	K-2 PUPILS	267.5	X .10	X	5,568.00	= 148,944.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 104,510.45
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,809,639.86
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					6,128,675.87
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,128,675.87

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					967,065.54
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	20,666.00	X	102.40%	=	21,161.98
35	TRANSPORTATION - EPS ALLOCATION					445,728.23
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,433,955.75
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,562,631.62

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/06 NEW HS (MADISON)	177,107.01	0.00	177,107.01
		11/01/06 NEW MIDDLE SCHOOL-MADISON	190,359.00	15,082.41	205,441.41
		05/01/07 NEW MIDDLE SCHOOL-MADISON	0.00	7,765.67	7,765.67
		11/01/06 MADISON ELEM SCH-NEW	242,500.00	105,702.62	348,202.62
		05/01/07 MADISON ELEM SCH-NEW	0.00	99,958.48	99,958.48
42	TOTAL PRINCIPAL & INTEREST		609,966.01	228,509.18	838,475.19
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				838,475.19
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,401,106.81

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR TOTAL ALLOCATION			
ATHENS	178.5	17.32%	37,650,000	7.60	286,140.00	1,455,071.70	286,140.00	8.62% 7.60M
BRIGHTON PLT.	9.0	0.87%	7,450,000	7.60	56,620.00	73,089.63	56,620.00	1.70% 7.60M
MADISON	733.5	71.18%	369,400,000	7.60	2,807,440.00	5,979,907.83	2,807,440.00	84.53% 7.60M
STARKS	109.5	10.63%	22,500,000	7.60	171,000.00	893,037.65	171,000.00	5.15% 7.60M

TOTAL	1,030.5	437,000,000	3,321,200.00	8,401,106.81	3,321,200.00	100.00%	7.60M
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,401,106.81	3,321,200.00	5,079,906.81
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,401,106.81	3,321,200.00	5,079,906.81
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			5,079,906.81
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 39.53% STATE SHARE % = 60.47%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 39.53% STATE SHARE % = 60.47%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,082,070.80		