

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

POLAND

2006-07

350 - 029

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	372.5	213.0	585.5 (51%)	562.0 (49%)	1,147.5

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	21.9 (17:1)	13.3 (16:1)	37.5 (15:1)	=	72.7 /	104.6 =	.70 X	4140,049 =	1477,997	1420,037
B. GUIDANCE	1.1 (350:1)	0.6 (350:1)	2.2 (250:1)	=	3.9 /	5.0 =	.78 X	218,099 =	86,760	83,357
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.7 (800:1)	=	1.5 /	2.0 =	.75 X	71,783 =	27,457	26,380
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.7 (800:1)	=	1.5 /	1.7 =	.88 X	69,548 =	31,213	29,989
E. EDUCATION TECHS	3.7 (100:1)	2.1 (100:1)	2.2 (250:1)	=	8.0 /	9.0 =	.89 X	150,708 =	68,406	65,724
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	1.1 (500:1)	=	2.2 /	1.8 =	1.22 X	29,863 =	18,581	17,852
G. CLERICAL	1.9 (200:1)	1.1 (200:1)	2.8 (200:1)	=	5.8 /	7.4 =	.78 X	179,611 =	71,449	68,648
H. SCHOOL ADMIN.	1.2 (305:1)	0.7 (305:1)	1.8 (315:1)	=	3.7 /	4.0 =	.93 X	256,263 =	121,546	116,779

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	18,736	17,984
B. Supplies and Equipment	302	418	176,821	234,916
C. Professional Development	51	51	29,861	28,662
D. Instructional Leadership Support	20	20	11,710	11,240
E. Co- and Extra-Curricular Student	29	99	16,980	55,638
F. System Administration/Support	349	346	204,340	194,452
G. Operations & Maintenance	929	1,104	543,930	620,448

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	308,451	296,355
B. Education & Library Technicians	36.00%	31,315	30,087
C. Clerical	29.00%	20,720	19,908
D. School Administrators	14.00%	17,016	16,349

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-45,992	-44,188
16 Adjustment for Title I Revenues	-85,268	-81,924

17 TOTALS	3152,027	3228,691
18 E.P.S. RATES	5,383	5,745

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	606.0	263.0	869.0		
	OCTOBER 2003	594.0	271.0	865.0		
	APRIL 2004	608.0	262.0	870.0		
	OCTOBER 2004	589.0	257.0	846.0		
	APRIL 2005	591.0	249.0	840.0		
	OCTOBER 2005	580.0	259.0	839.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	585.5 +	9.16	X	5,383.00	= 3,201,054.78
	9-12 PUPILS	254.0 +	6.16	X	5,745.00	= 1,494,619.20
	ADULT EDUC. COURSES AT .1	21.6		X	5,745.00	= 124,092.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,383.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.625		X	5,745.00	= 3,590.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4309	252.3	X .15	X	5,383.00	= 203,719.64
	9-12 DISADVANTAGED @ .4309	109.4	X .15	X	5,745.00	= 94,275.45
	K-8 LIMITED ENGLISH PROF.	2.0	X .500	X	5,383.00	= 5,383.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,745.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	585.5		X	79.00	= 46,254.50
	9-12 STUDENT ASSESSMENT	254.0		X	79.00	= 20,066.00
	K-8 TECHNOLOGY RESOURCES	585.5		X	85.00	= 49,767.50
	9-12 TECHNOLOGY RESOURCES	254.0		X	258.00	= 65,532.00
	K-2 PUPILS	176.0	X .10	X	5,383.00	= 94,740.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,403,095.50
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					4,862,785.95
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,862,785.95

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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					981,134.27
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					413,122.73
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					69,930.84
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,464,187.84
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,326,973.79

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	NEW HIGH SCHOOL	863,178.90	290,951.72	1,154,130.62
	05/01/07	NEW HIGH SCHOOL	0.00	269,251.40	269,251.40
	11/01/06	POLAND HS 2ND ISSUE	36,821.00	15,735.50	52,556.50
	05/01/07	POLAND HS 2ND ISSUE	0.00	14,791.41	14,791.41
42	TOTAL PRINCIPAL & INTEREST		899,999.90	590,730.03	1,490,729.93
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				42,532.08
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,533,262.01
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,860,235.80

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		
POLAND	839.5 100.00%	477,550,000	7.60	3,629,380.00		7,860,235.80	3,629,380.00	100.00% 7.60M
TOTAL	839.5	477,550,000		3,629,380.00		7,860,235.80	3,629,380.00	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	7,860,235.80	3,629,380.00	4,230,855.80
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,860,235.80	3,629,380.00	4,230,855.80
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			992.75-
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			86,056.22
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			4,315,919.27
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 46.17% STATE SHARE % = 53.83%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 45.09% STATE SHARE % = 54.91%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,400,545.35		