

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

REED PLT

2006-07

364 - 530

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	12.5	5.0	17.5 (100%)	0.0 ( 0%)	17.5

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	0.7 (17:1)	0.3 (16:1)	0.0 (15:1)	= 1.0 /	2.1 =	.48 X	89,935 =	43,169	0
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	0.0 (250:1)	= 0.0 /	0.0 =	.00 X	0 =	0	0
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	= 0.0 /	0.0 =	.00 X	0 =	0	0
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	= 0.0 /	0.3 =	.00 X	11,744 =	0	0
E. EDUCATION TECHS	0.1 (100:1)	0.1 (100:1)	0.0 (250:1)	= 0.2 /	0.9 =	.22 X	15,141 =	3,331	0
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	0.0 (500:1)	= 0.0 /	0.0 =	.00 X	0 =	0	0
G. CLERICAL	0.1 (200:1)	0.0 (200:1)	0.0 (200:1)	= 0.1 /	0.3 =	.33 X	8,214 =	2,711	0
H. SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	0.0 (315:1)	= 0.0 /	0.0 =	.00 X	0 =	0	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	560	0
B. Supplies and Equipment	302	418	5,285	0
C. Professional Development	51	51	893	0
D. Instructional Leadership Support	20	20	350	0
E. Co- and Extra-Curricular Student	29	99	508	0
F. System Administration/Support	349	346	6,108	0
G. Operations & Maintenance	929	1,104	16,258	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	8,202	0
B. Education & Library Technicians	36.00%	1,199	0
C. Clerical	29.00%	786	0
D. School Administrators	14.00%	0	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-7,194	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	82,165	0
18 E.P.S. RATES	4,695	5,368

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	14.0	15.0	29.0		
	OCTOBER 2003	19.0	13.0	32.0		
	APRIL 2004	19.0	13.0	32.0		
	OCTOBER 2004	15.0	10.0	25.0		
	APRIL 2005	16.0	12.0	28.0		
	OCTOBER 2005	15.0	14.0	29.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	15.5 +	0.83	X	4,695.00	= 76,669.35
	9-12 PUPILS	13.0 +	0.00	X	5,368.00	= 69,784.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,368.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,695.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,368.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7273	11.3	X .15	X	4,695.00	= 7,958.03
	9-12 DISADVANTAGED @ .7273	9.5	X .15	X	5,368.00	= 7,649.40
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,695.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,368.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	15.5		X	79.00	= 1,224.50
	9-12 STUDENT ASSESSMENT	13.0		X	79.00	= 1,027.00
	K-8 TECHNOLOGY RESOURCES	15.5		X	85.00	= 1,317.50
	9-12 TECHNOLOGY RESOURCES	13.0		X	258.00	= 3,354.00
	K-2 PUPILS	5.5	X .10	X	4,695.00	= 2,582.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 12,355.56
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					183,921.59
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					165,529.43
30	ADJUSTED TOTAL OPERATING ALLOCATION					165,529.43

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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					33,925.22
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	10,134.29	X	102.40%	=	10,377.51
35	TRANSPORTATION - EPS ALLOCATION					22,824.53
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					67,127.26
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					232,656.69

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 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				2,541.62
47	TOTAL DEBT SERVICE ALLOCATION				2,541.62
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				235,198.31

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION							
REED PLT	AVG. CAL. YEAR PUPILS	28.5	100.00%	2005 STATE VALUATION	10,000,000	MILL EXPECTATION	7.60	=	LOCAL CONTRIBUTION	76,000.00	235,198.31	76,000.00	100.00%	7.60M
TOTAL	AVG. CAL. YEAR PUPILS	28.5		2005 STATE VALUATION	10,000,000	MILL EXPECTATION	7.60	=	LOCAL CONTRIBUTION	76,000.00	235,198.31	76,000.00	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	235,198.31	76,000.00	159,198.31
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	235,198.31	76,000.00	159,198.31
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			2,280.00
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			161,478.31
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 32.31% STATE SHARE % = 67.69%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 31.34% STATE SHARE % = 68.66%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	253,590.47		