

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SACO 2006-07 374 - 007

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	1,145.0	764.0	1,909.0 (100%)	0.0 (0%)	1,909.0

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	67.4 (17:1)	47.8 (16:1)	0.0 (15:1)	=	115.2 /	114.0 =	1.01 X	4946,743 =	4996,210	0
B. GUIDANCE	3.3 (350:1)	2.2 (350:1)	0.0 (250:1)	=	5.5 /	8.3 =	.66 X	363,647 =	240,007	0
C. LIBRARIANS	1.4 (800:1)	1.0 (800:1)	0.0 (800:1)	=	2.4 /	0.0 =	2.40 X	0 =	66,007	0
D. HEALTH	1.4 (800:1)	1.0 (800:1)	0.0 (800:1)	=	2.4 /	3.0 =	.80 X	123,686 =	98,949	0
E. EDUCATION TECHS	11.5 (100:1)	7.6 (100:1)	0.0 (250:1)	=	19.1 /	17.0 =	1.12 X	323,243 =	362,032	0
F. LIBRARY TECHS	2.3 (500:1)	1.5 (500:1)	0.0 (500:1)	=	3.8 /	6.0 =	.63 X	113,310 =	71,385	0
G. CLERICAL	5.7 (200:1)	3.8 (200:1)	0.0 (200:1)	=	9.5 /	9.2 =	1.03 X	228,088 =	234,931	0
H. SCHOOL ADMIN.	3.8 (305:1)	2.5 (305:1)	0.0 (315:1)	=	6.3 /	6.0 =	1.05 X	425,969 =	447,267	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	61,088	0
B. Supplies and Equipment	302	418	576,518	0
C. Professional Development	51	51	97,359	0
D. Instructional Leadership Support	20	20	38,180	0
E. Co- and Extra-Curricular Student	29	99	55,361	0
F. System Administration/Support	349	346	666,241	0
G. Operations & Maintenance	929	1,104	1773,461	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1026,223	0
B. Education & Library Technicians	36.00%	156,030	0
C. Clerical	29.00%	68,130	0
D. School Administrators	14.00%	62,617	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	710,178	0
16 Adjustment for Title I Revenues	-209,213	0

17 TOTALS	11598,961	0
18 E.P.S. RATES	6,076	6,010

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2006-07

374 - 007

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,920.0	919.0	2,839.0		
	OCTOBER 2003	1,903.0	948.0	2,851.0		
	APRIL 2004	1,909.0	914.0	2,823.0		
	OCTOBER 2004	1,839.0	937.0	2,776.0		
	APRIL 2005	1,843.0	925.0	2,768.0		
	OCTOBER 2005	1,800.0	1,023.0	2,823.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,821.5 +	47.50	X	6,076.00	= 11,356,044.00
	9-12 PUPILS	974.0 +	0.00	X	6,010.00	= 5,853,740.00
	ADULT EDUC. COURSES AT .1	24.5		X	6,010.00	= 147,245.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,076.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,010.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2264	412.4	X .15	X	6,076.00	= 375,861.36
	9-12 DISADVANTAGED @ .2264	220.5	X .15	X	6,010.00	= 198,780.75
	K-8 LIMITED ENGLISH PROF.	13.0	X .500	X	6,076.00	= 39,494.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,010.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,821.5		X	79.00	= 143,898.50
	9-12 STUDENT ASSESSMENT	974.0		X	79.00	= 76,946.00
	K-8 TECHNOLOGY RESOURCES	1,821.5		X	85.00	= 154,827.50
	9-12 TECHNOLOGY RESOURCES	974.0		X	258.00	= 251,292.00
	K-2 PUPILS	549.0	X .10	X	6,076.00	= 333,572.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,931,701.51
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					17,038,531.35
30	ADJUSTED TOTAL OPERATING ALLOCATION					17,038,531.35

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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					2,767,110.64
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					659,541.20
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,426,651.84
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,465,183.19

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	09/01/06	ADDN & REN TO BURNS SCHOO	235,000.00	43,710.00	278,710.00
	03/01/07	ADDN & REN TO BURNS SCHOO	0.00	35,015.00	35,015.00
42	TOTAL PRINCIPAL & INTEREST		235,000.00	78,725.00	313,725.00
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				255,919.67
44	INSURED VALUE FACTOR FOR 2004-05				626,756.45
47	TOTAL DEBT SERVICE ALLOCATION				1,196,401.12
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				21,661,584.31

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
SACO	2,795.5	100.00%	1,553,400,000	7.60	11,805,840.00	21,661,584.31	11,805,840.00	100.00%	7.60M
TOTAL	2,795.5		1,553,400,000		11,805,840.00	21,661,584.31	11,805,840.00	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	21,661,584.31	11,805,840.00	9,855,744.31
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,661,584.31	11,805,840.00	9,855,744.31
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			41,675.68-
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			3,655.47-
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 M RSA 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			9,810,413.16
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 54.50% STATE SHARE % = 45.50%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 54.71% STATE SHARE % = 45.29%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	23,554,754.47		