

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 63

2007-08

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	432	216	648	0	648
10 ATTENDING PUPILS (OCTOBER 2006)	431	215	646	0	646
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	431.5	215.5	647.0 (100%)	0.0 (0%)	647.0

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	25.4 (17:1)	13.5 (16:1)	0.0 (15:1)	=	38.9 /	44.8 =		.87 X	1936,360 =		1684,633	0
B. GUIDANCE	1.2 (350:1)	0.6 (350:1)	0.0 (250:1)	=	1.8 /	1.9 =		.95 X	96,141 =		91,334	0
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.8 /	1.0 =		.80 X	50,306 =		40,245	0
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.8 /	1.8 =		.44 X	78,747 =		34,649	0
E. EDUCATION TECHS	4.3 (100:1)	2.2 (100:1)	0.0 (250:1)	=	6.5 /	0.0 =		6.50 X	0 =		78,806	0
F. LIBRARY TECHS	0.9 (500:1)	0.4 (500:1)	0.0 (500:1)	=	1.3 /	0.0 =		1.30 X	0 =		16,873	0
G. CLERICAL	2.2 (200:1)	1.1 (200:1)	0.0 (200:1)	=	3.3 /	3.0 =		1.10 X	85,783 =		94,361	0
H. SCHOOL ADMIN.	1.4 (305:1)	0.7 (305:1)	0.0 (315:1)	=	2.1 /	2.9 =		.72 X	195,468 =		140,737	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	21,351	0
B. Supplies and Equipment	311	430	201,217	0
C. Professional Development	52	52	33,644	0
D. Instructional Leadership Support	21	21	13,587	0
E. Co- and Extra-Curricular Student	30	102	19,410	0
F. System Administration/Support	359	356	232,273	0
G. Operations & Maintenance	956	1,136	618,532	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	351,664	0
B. Education & Library Technicians	36.00%	34,444	0
C. Clerical	29.00%	27,365	0
D. School Administrators	14.00%	19,703	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	52,723	0
16 Adjustment for Title I Revenues	-76,066	0

17 TOTALS	3731,484	0
18 E.P.S. RATES	5,767	6,556

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	628.0	363.0	991.0		
	OCTOBER 2004	619.0	368.0	987.0		
	APRIL 2005	629.0	364.0	993.0		
	OCTOBER 2005	636.0	348.0	984.0		
	APRIL 2006	652.0	354.0	1,006.0		
	OCTOBER 2006	641.0	346.0	987.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	646.5 +	0.00	X	5,767.00	= 3,728,365.50
	9-12 PUPILS	350.0 +	0.00	X	6,556.00	= 2,294,600.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,556.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,767.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,556.00	= 3,278.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2059	133.1	X .15	X	5,767.00	= 115,138.16
	9-12 DISADVANTAGED @ .2059	72.1	X .15	X	6,556.00	= 70,903.14
	K-8 LIMITED ENGLISH PROF.	5.0	X .500	X	5,767.00	= 14,417.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,556.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	646.5		X	40.00	= 25,860.00
	9-12 STUDENT ASSESSMENT	350.0		X	40.00	= 14,000.00
	K-8 TECHNOLOGY RESOURCES	646.5		X	87.00	= 56,245.50
	9-12 TECHNOLOGY RESOURCES	350.0		X	265.00	= 92,750.00
	K-2 PUPILS	223.0	X .10	X	5,767.00	= 128,604.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,544,161.90
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					6,216,953.80
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,216,953.80

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					976,823.73
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	111,357.44	X	102.90%	=	114,586.81
35	TRANSPORTATION - EPS ALLOCATION					367,968.85
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					64,951.04
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,524,330.43
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,741,284.23

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07	ADDN TO HOLLBROOK SCHOOL	139,133.34	11,875.83		151,009.17
	05/01/08	ADDN TO HOLLBROOK SCHOOL	0.00	15,759.64		15,759.64
42	TOTAL PRINCIPAL & INTEREST		139,133.34	27,635.47		166,768.81
43	APPROVED LEASES FOR 2006-07					0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07					0.00
44	INSURED VALUE FACTOR FOR 2005-06					79,009.60
47	TOTAL DEBT SERVICE ALLOCATION					245,778.41
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					7,987,062.64

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
CLIFTON	164.5	16.53%	52,200,000	7.44	388,368.00	1,320,261.45	388,368.00	13.94%	7.44M
EDDINGTON	339.0	34.07%	114,150,000	7.44	849,276.00	2,721,192.24	849,276.00	30.48%	7.44M
HOLDEN	491.5	49.40%	208,100,000	7.44	1,548,264.00	3,945,608.94	1,548,264.00	55.58%	7.44M
TOTAL	995.0		374,450,000		2,785,908.00	7,987,062.63	2,785,908.00	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,987,062.64	2,785,908.00	5,201,154.64
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,987,062.64	2,785,908.00	5,201,154.64
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			9,887.90
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			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			5,211,042.54
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 34.88%	STATE SHARE % = 65.12%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 34.76%	STATE SHARE % = 65.24%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,314,270.74		