

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 4

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)	336	184	520	285	805
10 ATTENDING PUPILS (OCTOBER 2006)	338	172	510	299	809
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	337.0	178.0	515.0 (64%)	292.0 (36%)	807.0

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	19.8 (17:1)	11.1 (16:1)	19.5 (15:1)	=	50.4	/	52.4	=	.96 X	2331,899	=	1432,719	805,904
B. GUIDANCE	1.0 (350:1)	0.5 (350:1)	1.2 (250:1)	=	2.7	/	3.0	=	.90 X	123,854	=	71,340	40,129
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.0	/	0.7	=	1.43 X	31,302	=	28,648	16,114
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.0	/	1.0	=	1.00 X	48,560	=	31,078	17,482
E. EDUCATION TECHS	3.4 (100:1)	1.8 (100:1)	1.2 (250:1)	=	6.4	/	11.7	=	.55 X	203,075	=	71,482	40,209
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.7	/	3.4	=	.50 X	56,995	=	18,239	10,259
G. CLERICAL	1.7 (200:1)	0.9 (200:1)	1.5 (200:1)	=	4.1	/	7.0	=	.59 X	180,191	=	68,040	38,273
H. SCHOOL ADMIN.	1.1 (305:1)	0.6 (305:1)	0.9 (315:1)	=	2.6	/	3.4	=	.76 X	226,015	=	109,933	61,838

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	16,995	9,636
B. Supplies and Equipment	311	430	160,165	125,560
C. Professional Development	52	52	26,780	15,184
D. Instructional Leadership Support	21	21	10,815	6,132
E. Co- and Extra-Curricular Student	30	102	15,450	29,784
F. System Administration/Support	359	356	184,885	103,952
G. Operations & Maintenance	956	1,136	492,340	331,712

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	297,119	167,130
B. Education & Library Technicians	36.00%	32,300	18,168
C. Clerical	29.00%	19,732	11,099
D. School Administrators	14.00%	15,391	8,657

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-110,650	-62,244
16 Adjustment for Title I Revenues	-196,704	-110,646

17 TOTALS	2796,095	1684,330
18 E.P.S. RATES	5,429	5,768

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	572.0	264.0	836.0		
	OCTOBER 2004	558.0	289.0	847.0		
	APRIL 2005	546.0	261.0	807.0		
	OCTOBER 2005	520.0	278.0	798.0		
	APRIL 2006	506.0	271.0	777.0		
	OCTOBER 2006	499.0	285.0	784.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	502.5 +	31.00	X	5,429.00	= 2,896,371.50
	9-12 PUPILS	278.0 +	0.00	X	5,768.00	= 1,603,504.00
	ADULT EDUC. COURSES AT .1	4.6		X	5,768.00	= 26,532.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,429.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.625		X	5,768.00	= 15,141.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5912	297.1	X .15	X	5,429.00	= 241,943.39
	9-12 DISADVANTAGED @ .5912	164.4	X .15	X	5,768.00	= 142,238.88
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,429.00	= 2,714.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,768.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	502.5		X	40.00	= 20,100.00
	9-12 STUDENT ASSESSMENT	278.0		X	40.00	= 11,120.00
	K-8 TECHNOLOGY RESOURCES	502.5		X	87.00	= 43,717.50
	9-12 TECHNOLOGY RESOURCES	278.0		X	265.00	= 73,670.00
	K-2 PUPILS	164.0	X .10	X	5,429.00	= 89,035.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,166,089.17
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					4,907,784.71
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,907,784.71

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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					496,351.41
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	53,886.37	X	102.90%	=	55,449.07
35	TRANSPORTATION - EPS ALLOCATION					279,680.92
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					90,521.55
39	TOTAL OTHER SUBSIDIZABLE COSTS					922,002.95
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,829,787.66

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07	NEW MIDDLE SCHOOL	320,325.00	21,507.73		341,832.73
	05/01/08	NEW MIDDLE SCHOOL	0.00	50,651.39		50,651.39
42	TOTAL PRINCIPAL & INTEREST		320,325.00	72,159.12		392,484.12
43	APPROVED LEASES FOR 2006-07					0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07					11,648.00
44	INSURED VALUE FACTOR FOR 2005-06					0.00
47	TOTAL DEBT SERVICE ALLOCATION					404,132.12
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					6,233,919.78

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
ABBOT	97.5	12.53%	51,950,000	7.44	386,508.00	781,110.15	386,508.00	16.49%	7.44M
CAMBRIDGE	71.0	9.13%	21,150,000	7.44	157,356.00	569,156.88	157,356.00	6.71%	7.44M
GUILFORD	255.5	32.84%	128,200,000	7.44	953,808.00	2,047,219.26	953,808.00	40.70%	7.44M
PARKMAN	134.5	17.29%	37,800,000	7.44	281,232.00	1,077,844.73	281,232.00	12.00%	7.44M
SANGERVILLE	172.5	22.17%	60,900,000	7.44	453,096.00	1,382,060.02	453,096.00	19.33%	7.44M
WELLINGTON	47.0	6.04%	15,000,000	7.44	111,600.00	376,528.75	111,600.00	4.77%	7.44M
TOTAL	778.0		315,000,000		2,343,600.00	6,233,919.79	2,343,600.00	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	6,233,919.78	2,343,600.00	3,890,319.78
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,233,919.78	2,343,600.00	3,890,319.78
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			9,134.10
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			3,899,453.88
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 37.59%	STATE SHARE % = 62.41%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 37.45%	STATE SHARE % = 62.55%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,492,224.24		