

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 9

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)	1,033	590	1,623	823	2,446
10 ATTENDING PUPILS (OCTOBER 2006)	1,056	570	1,626	846	2,472
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	1,044.5	580.0	1,624.5 (66%)	834.5 (34%)	2,459.0

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	61.4 (17:1)	36.3 (16:1)	55.6 (15:1)	=	153.3	/	169.0	=	.91 X	7589,635	=	4558,335	2348,233
B. GUIDANCE	3.0 (350:1)	1.7 (350:1)	3.3 (250:1)	=	8.0	/	7.5	=	1.07 X	372,591	=	263,124	135,548
C. LIBRARIANS	1.3 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.0	/	3.9	=	.77 X	206,316	=	104,850	54,013
D. HEALTH	1.3 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.0	/	3.0	=	1.00 X	137,806	=	90,952	46,854
E. EDUCATION TECHS	10.4 (100:1)	5.8 (100:1)	3.3 (250:1)	=	19.5	/	15.1	=	1.29 X	224,774	=	191,372	98,586
F. LIBRARY TECHS	2.1 (500:1)	1.2 (500:1)	1.7 (500:1)	=	5.0	/	3.8	=	1.32 X	71,429	=	62,229	32,057
G. CLERICAL	5.2 (200:1)	2.9 (200:1)	4.2 (200:1)	=	12.3	/	17.3	=	.71 X	467,089	=	218,878	112,755
H. SCHOOL ADMIN.	3.4 (305:1)	1.9 (305:1)	2.6 (315:1)	=	7.9	/	8.9	=	.89 X	632,329	=	371,430	191,343

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	53,609	27,539
B. Supplies and Equipment	311	430	505,220	358,835
C. Professional Development	52	52	84,474	43,394
D. Instructional Leadership Support	21	21	34,115	17,525
E. Co- and Extra-Curricular Student	30	102	48,735	85,119
F. System Administration/Support	359	356	583,196	297,082
G. Operations & Maintenance	956	1,136	1553,022	947,992

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	953,280	491,083
B. Education & Library Technicians	36.00%	91,296	47,031
C. Clerical	29.00%	63,475	32,699
D. School Administrators	14.00%	52,000	26,788

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-282,993	-145,781
16 Adjustment for Title I Revenues	-353,680	-182,199

17 TOTALS	9246,917	5066,495
18 E.P.S. RATES	5,692	6,071

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	1,726.0	903.0	2,629.0		
	OCTOBER 2004	1,642.0	901.0	2,543.0		
	APRIL 2005	1,646.0	888.0	2,534.0		
	OCTOBER 2005	1,619.0	878.0	2,497.0		
	APRIL 2006	1,616.0	818.0	2,434.0		
	OCTOBER 2006	1,609.0	828.0	2,437.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,612.5 +	30.50	X	5,692.00	= 9,351,956.00
	9-12 PUPILS	823.0 +	46.33	X	6,071.00	= 5,277,702.43
	ADULT EDUC. COURSES AT .1	11.9		X	6,071.00	= 72,244.90
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,692.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	7.000		X	6,071.00	= 42,497.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4761	767.7	X .15	X	5,692.00	= 655,462.26
	9-12 DISADVANTAGED @ .4761	391.8	X .15	X	6,071.00	= 356,792.67
	K-8 LIMITED ENGLISH PROF.	3.0	X .500	X	5,692.00	= 8,538.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,071.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,612.5		X	40.00	= 64,500.00
	9-12 STUDENT ASSESSMENT	823.0		X	40.00	= 32,920.00
	K-8 TECHNOLOGY RESOURCES	1,612.5		X	87.00	= 140,287.50
	9-12 TECHNOLOGY RESOURCES	823.0		X	265.00	= 218,095.00
	K-2 PUPILS	499.5	X .10	X	5,692.00	= 284,315.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 122,772.85
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,628,084.01
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					15,796,679.80
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,796,679.80

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	106,019.22	X	102.90%	=	109,093.78
32	SPECIAL EDUCATION - EPS ALLOCATION					2,065,805.81
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	1,234,004.95	X	102.90%	=	1,269,791.09
35	TRANSPORTATION - EPS ALLOCATION					1,270,239.06
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					143,161.56
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,858,091.30
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,654,771.10

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/07 NEW ELEM-FARMINGTON	232,500.00	0.00	232,500.00
		05/01/08 NEW ELEM-FARMINGTON	0.00	16,507.50	16,507.50
		11/01/07 NEW ELEM SCH-NEW SHARON	162,500.00	32,823.38	195,323.38
		05/01/08 NEW ELEM SCH-NEW SHARON	0.00	27,420.53	27,420.53
42	TOTAL PRINCIPAL & INTEREST		395,000.00	76,751.41	471,751.41
43	APPROVED LEASES FOR 2006-07				18,479.52
43A	APPROVED LEASE PURCHASES FOR 2006-07				100,837.17
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				591,068.10
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				21,245,839.20

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
CHESTERVILLE	198.5	8.19%	59,400,000	7.44	441,936.00		1,740,034.23	441,936.00	6.59%	7.44M
FARMINGTON	886.5	36.56%	348,200,000	7.44	2,590,608.00		7,767,478.81	2,590,608.00	38.65%	7.44M
INDUSTRY	136.0	5.61%	64,900,000	7.44	482,856.00		1,191,891.58	482,856.00	7.20%	7.44M
NEW SHARON	223.0	9.20%	62,750,000	7.44	466,860.00		1,954,617.21	466,860.00	6.96%	7.44M
NEW VINEYARD	93.0	3.84%	47,400,000	7.44	352,656.00		815,840.23	352,656.00	5.26%	7.44M
TEMPLE	82.0	3.38%	28,650,000	7.44	213,156.00		718,109.36	213,156.00	3.18%	7.44M

VIENNA	65.0	2.68%	44,100,000	7.44	328,104.00	569,388.49	328,104.00	4.89%	7.44M
WELD	47.5	1.96%	74,550,000	7.44	554,652.00	416,418.45	416,418.45	6.21%	5.59M
WILTON	693.5	28.58%	189,600,000	7.44	1,410,624.00	6,072,060.84	1,410,624.00	21.06%	7.44M
TOTAL	2,425.0		919,550,000		6,841,452.00	21,245,839.20	6,703,218.45	100.00%	7.29M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,245,839.20	6,703,218.45	14,542,620.75
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,245,839.20	6,703,218.45	14,542,620.75
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			58,600.00
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			0.00
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			14,484,020.75
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 31.55%	STATE SHARE % = 68.45%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 31.83%	STATE SHARE % = 68.17%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	22,077,243.41		