

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 25

2007-08

525 - 525

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	200	105	305	152	457
10 ATTENDING PUPILS (OCTOBER 2006)	197	100	297	150	447
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	198.5	102.5	301.0 ( 67%)	151.0 ( 33%)	452.0

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	11.7 (17:1)	6.4 (16:1)	10.1 (15:1)	=	28.2 /	37.3 =		.76 X	1662,116 =		846,349	416,859
B. GUIDANCE	0.6 (350:1)	0.3 (350:1)	0.6 (250:1)	=	1.5 /	1.0 =		1.50 X	44,717 =		44,941	22,135
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	0.0 =		.50 X	0 =		9,856	4,854
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =		.50 X	48,560 =		16,268	8,012
E. EDUCATION TECHS	2.0 (100:1)	1.0 (100:1)	0.6 (250:1)	=	3.6 /	6.0 =		.60 X	93,423 =		37,556	18,498
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9 /	2.0 =		.45 X	35,943 =		10,837	5,337
G. CLERICAL	1.0 (200:1)	0.5 (200:1)	0.8 (200:1)	=	2.3 /	3.0 =		.77 X	78,522 =		40,510	19,952
H. SCHOOL ADMIN.	0.7 (305:1)	0.3 (305:1)	0.5 (315:1)	=	1.5 /	2.0 =		.75 X	136,076 =		68,378	33,679

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	9,933	4,983
B. Supplies and Equipment	311	430	93,611	64,930
C. Professional Development	52	52	15,652	7,852
D. Instructional Leadership Support	21	21	6,321	3,171
E. Co- and Extra-Curricular Student	30	102	9,030	15,402
F. System Administration/Support	359	356	108,059	53,756
G. Operations & Maintenance	956	1,136	287,756	171,536

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	174,309	85,853
B. Education & Library Technicians	36.00%	17,421	8,581
C. Clerical	29.00%	11,748	5,786
D. School Administrators	14.00%	9,573	4,715

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-155,721	-76,709
16 Adjustment for Title I Revenues	-129,083	-63,578

17 TOTALS	1533,302	815,603
18 E.P.S. RATES	5,094	5,401

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S.A.D. 25

2007-08

525 - 525

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	264.0	122.0	386.0		
	OCTOBER 2004	274.0	117.0	391.0		
	APRIL 2005	264.0	109.0	373.0		
	OCTOBER 2005	279.0	125.0	404.0		
	APRIL 2006	286.0	123.0	409.0		
	OCTOBER 2006	278.0	130.0	408.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	282.0 +	0.00	X	5,094.00	= 1,436,508.00
	9-12 PUPILS	126.5 +	0.00	X	5,401.00	= 683,226.50
	ADULT EDUC. COURSES AT .1	0.8		X	5,401.00	= 4,320.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,094.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,401.00	= 1,350.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6619	186.7	X .15	X	5,094.00	= 142,657.47
	9-12 DISADVANTAGED @ .6619	83.7	X .15	X	5,401.00	= 67,809.56
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,094.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,401.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	282.0		X	40.00	= 11,280.00
	9-12 STUDENT ASSESSMENT	126.5		X	40.00	= 5,060.00
	K-8 TECHNOLOGY RESOURCES	282.0		X	87.00	= 24,534.00
	9-12 TECHNOLOGY RESOURCES	126.5		X	265.00	= 33,522.50
	K-2 PUPILS	114.0	X .10	X	5,094.00	= 58,071.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 114,444.03
	9-12 SMALL SCHOOL ADJUSTMENT					= 73,415.02
	OPERATING ALLOCATION					2,656,199.73
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					2,523,389.74
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,523,389.74

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 25

2007-08

525 - 525

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					332,467.23
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	152,362.00	X	102.90%	=	156,780.50
35	TRANSPORTATION - EPS ALLOCATION					262,096.50
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					86,322.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					837,666.23
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,361,055.97

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 2006-07					0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07					0.00
44	INSURED VALUE FACTOR FOR 2005-06					0.00
47	TOTAL DEBT SERVICE ALLOCATION					0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					3,361,055.97

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		LOCAL CONTRIBUTION		
MT. CHASE PLT.	29.0	7.12%	23,100,000	7.44	171,864.00		239,307.19		171,864.00	17.14%	7.44M
PATEN	160.5	39.39%	36,500,000	7.44	271,560.00		1,323,919.95		271,560.00	27.09%	7.44M
SHERMAN	140.0	34.36%	34,350,000	7.44	255,564.00		1,154,858.83		255,564.00	25.49%	7.44M
STACYVILLE	78.0	19.13%	40,800,000	7.44	303,552.00		642,970.01		303,552.00	30.28%	7.44M
TOTAL	407.5		134,750,000		1,002,540.00		3,361,055.98		1,002,540.00	100.00%	7.44M

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S.A.D. 25

2007-08

525 - 525

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,361,055.97	1,002,540.00	2,358,515.97
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,361,055.97	1,002,540.00	2,358,515.97
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			12,600.00
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			47,250.00
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			2,393,165.97
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 29.83%	STATE SHARE % = 70.17%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 28.80%	STATE SHARE % = 71.20%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,493,865.96		