

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 37

2007-08

537 - 537

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	348	198	546	268	814
10 ATTENDING PUPILS (OCTOBER 2006)	358	177	535	270	805
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	353.0	187.5	540.5 ( 67%)	269.0 ( 33%)	809.5

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	20.8 (17:1)	11.7 (16:1)	17.9 (15:1)	=	50.4 /	59.5 =		.85 X	2603,728 =		1482,823	730,346
B. GUIDANCE	1.0 (350:1)	0.5 (350:1)	1.1 (250:1)	=	2.6 /	1.9 =		1.37 X	93,641 =		85,953	42,335
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =		.90 X	49,718 =		29,980	14,766
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	0.0 =		.90 X	0 =		22,159	10,914
E. EDUCATION TECHS	3.5 (100:1)	1.9 (100:1)	1.1 (250:1)	=	6.5 /	11.4 =		.57 X	192,653 =		73,574	36,238
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.5 (500:1)	=	1.6 /	0.0 =		1.60 X	0 =		13,913	6,853
G. CLERICAL	1.8 (200:1)	0.9 (200:1)	1.3 (200:1)	=	4.0 /	4.5 =		.89 X	131,398 =		78,352	38,592
H. SCHOOL ADMIN.	1.2 (305:1)	0.6 (305:1)	0.9 (315:1)	=	2.7 /	6.9 =		.39 X	438,845 =		114,671	56,479

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	17,837	8,877
B. Supplies and Equipment	311	430	168,096	115,670
C. Professional Development	52	52	28,106	13,988
D. Instructional Leadership Support	21	21	11,351	5,649
E. Co- and Extra-Curricular Student	30	102	16,215	27,438
F. System Administration/Support	359	356	194,040	95,764
G. Operations & Maintenance	956	1,136	516,718	305,584

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	307,974	151,689
B. Education & Library Technicians	36.00%	31,495	15,513
C. Clerical	29.00%	22,722	11,192
D. School Administrators	14.00%	16,054	7,907

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-367,601	-181,072
16 Adjustment for Title I Revenues	-194,462	-95,779

17 TOTALS	2669,969	1418,942
18 E.P.S. RATES	4,940	5,275

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 37

2007-08

537 - 537

=====

A. OPERATING COST ALLOCATIONS

-----

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	567.0	256.0	823.0		
	OCTOBER 2004	547.0	247.0	794.0		
	APRIL 2005	539.0	252.0	791.0		
	OCTOBER 2005	524.0	274.0	798.0		
	APRIL 2006	532.0	269.0	801.0		
	OCTOBER 2006	527.0	273.0	800.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	529.5 +	9.83	X	4,940.00	= 2,664,290.20
	9-12 PUPILS	271.0 +	0.00	X	5,275.00	= 1,429,525.00
	ADULT EDUC. COURSES AT .1	1.3		X	5,275.00	= 6,857.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,940.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,275.00	= 1,318.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6015	318.5	X .15	X	4,940.00	= 236,008.50
	9-12 DISADVANTAGED @ .6015	163.0	X .15	X	5,275.00	= 128,973.75
	K-8 LIMITED ENGLISH PROF.	21.0	X .300	X	4,940.00	= 31,122.00
	9-12 LIMITED ENGLISH PROF.	11.0	X .300	X	5,275.00	= 17,407.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	529.5		X	40.00	= 21,180.00
	9-12 STUDENT ASSESSMENT	271.0		X	40.00	= 10,840.00
	K-8 TECHNOLOGY RESOURCES	529.5		X	87.00	= 46,066.50
	9-12 TECHNOLOGY RESOURCES	271.0		X	265.00	= 71,815.00
	K-2 PUPILS	174.0	X .10	X	4,940.00	= 85,956.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,751,360.70
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					4,513,792.66
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,513,792.66

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 37

2007-08

537 - 537

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					879,453.73
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	105,502.46	X	102.90%	=	108,562.03
35	TRANSPORTATION - EPS ALLOCATION					405,480.84
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					57,853.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,451,349.60
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,965,142.26

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				69,000.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				69,000.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,034,142.26

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION	MILL X EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
ADDISON	171.0	21.39%	104,950,000	7.44	780,828.00		1,290,703.03	780,828.00	23.88%	7.44M
CHERRYFIELD	156.5	19.57%	65,650,000	7.44	488,436.00		1,180,881.64	488,436.00	14.94%	7.44M
COLUMBIA	62.0	7.75%	26,700,000	7.44	198,648.00		467,646.03	198,648.00	6.08%	7.44M
COLUMBIA FALLS	95.0	11.88%	24,650,000	7.44	183,396.00		716,856.10	183,396.00	5.61%	7.44M
HARRINGTON	133.0	16.64%	75,850,000	7.44	564,324.00		1,004,081.27	564,324.00	17.26%	7.44M
MILBRIDGE	182.0	22.77%	141,650,000	7.44	1,053,876.00		1,373,974.19	1,053,876.00	32.23%	7.44M
TOTAL	799.5		439,450,000		3,269,508.00		6,034,142.26	3,269,508.00	100.00%	7.44M

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 37

2007-08

537 - 537

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,034,142.26	3,269,508.00	2,764,634.26
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,034,142.26	3,269,508.00	2,764,634.26
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			27,495.99
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			10,264.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			200,000.00
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			3,002,394.25
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 54.18%	STATE SHARE % = 45.82%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 50.24%	STATE SHARE % = 49.76%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,271,710.30		