

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 44

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)	437	271	708	297	1,005
10 ATTENDING PUPILS (OCTOBER 2006)	425	257	682	303	985
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	431.0	264.0	695.0 (70%)	300.0 (30%)	995.0

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)	16.5 (16:1)	20.0 (15:1)	=	61.9 /	71.4 =		.87 X	3023,192 =		1841,124	789,053
B. GUIDANCE	1.2 (350:1)	0.8 (350:1)	1.2 (250:1)	=	3.2 /	4.0 =		.80 X	175,926 =		98,519	42,222
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	1.0 =		1.20 X	47,365 =		39,787	17,051
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	1.0 =		1.20 X	48,560 =		40,790	17,482
E. EDUCATION TECHS	4.3 (100:1)	2.6 (100:1)	1.2 (250:1)	=	8.1 /	5.9 =		1.37 X	93,453 =		89,622	38,409
F. LIBRARY TECHS	0.9 (500:1)	0.5 (500:1)	0.6 (500:1)	=	2.0 /	1.0 =		2.00 X	19,540 =		27,356	11,724
G. CLERICAL	2.2 (200:1)	1.3 (200:1)	1.5 (200:1)	=	5.0 /	9.9 =		.51 X	268,538 =		95,868	41,086
H. SCHOOL ADMIN.	1.4 (305:1)	0.9 (305:1)	1.0 (315:1)	=	3.3 /	2.9 =		1.14 X	202,059 =		161,243	69,104

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	22,935	9,900
B. Supplies and Equipment	311	430	216,145	129,000
C. Professional Development	52	52	36,140	15,600
D. Instructional Leadership Support	21	21	14,595	6,300
E. Co- and Extra-Curricular Student	30	102	20,850	30,600
F. System Administration/Support	359	356	249,505	106,800
G. Operations & Maintenance	956	1,136	664,420	340,800

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	383,842	164,504
B. Education & Library Technicians	36.00%	42,112	18,048
C. Clerical	29.00%	27,802	11,915
D. School Administrators	14.00%	22,574	9,675

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-202,550	-86,812
16 Adjustment for Title I Revenues	-151,079	-64,748

17 TOTALS	3741,599	1717,712
18 E.P.S. RATES	5,384	5,726

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	646.0	265.0	911.0		
	OCTOBER 2004	640.0	271.0	911.0		
	APRIL 2005	613.0	240.0	853.0		
	OCTOBER 2005	608.0	253.0	861.0		
	APRIL 2006	604.0	252.0	856.0		
	OCTOBER 2006	572.0	251.0	823.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	588.0 +	25.83	X	5,384.00	= 3,304,860.72
	9-12 PUPILS	251.5 +	3.83	X	5,726.00	= 1,462,019.58
	ADULT EDUC. COURSES AT .1	10.8		X	5,726.00	= 61,840.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,384.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,726.00	= 715.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4336	255.0	X .15	X	5,384.00	= 205,938.00
	9-12 DISADVANTAGED @ .4336	109.1	X .15	X	5,726.00	= 93,705.99
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,384.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,726.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	588.0		X	40.00	= 23,520.00
	9-12 STUDENT ASSESSMENT	251.5		X	40.00	= 10,060.00
	K-8 TECHNOLOGY RESOURCES	588.0		X	87.00	= 51,156.00
	9-12 TECHNOLOGY RESOURCES	251.5		X	265.00	= 66,647.50
	K-2 PUPILS	166.5	X .10	X	5,384.00	= 89,643.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 108,307.18
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,478,415.12
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					5,204,494.36
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,204,494.36

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	28,369.76	X	102.90%	=	29,192.48
32	SPECIAL EDUCATION - EPS ALLOCATION					737,838.85
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	229,657.51	X	102.90%	=	236,317.58
35	TRANSPORTATION - EPS ALLOCATION					679,233.56
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					71,536.74
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,754,119.21
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,958,613.57

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07	ADDN & REN TO CRESCENT PA	242,250.00	16,265.50		258,515.50
	05/01/08	ADDN & REN TO CRESCENT PA	0.00	38,305.78		38,305.78
42	TOTAL PRINCIPAL & INTEREST		242,250.00	54,571.28		296,821.28
43	APPROVED LEASES FOR 2006-07					0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07					13,701.10
44	INSURED VALUE FACTOR FOR 2005-06					0.00
47	TOTAL DEBT SERVICE ALLOCATION					310,522.38
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					7,269,135.95

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2006 STATE	MILL	LOCAL	TOTAL				
	YEAR PUPILS		VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION			
ANDOVER	133.0	16.06%	66,850,000	7.44	497,364.00		1,167,423.23	497,364.00	10.82%	7.44M
BETHEL	386.5	46.68%	298,450,000	7.44	2,220,468.00		3,393,232.66	2,220,468.00	48.29%	7.44M
GREENWOOD	123.5	14.92%	97,350,000	7.44	724,284.00		1,084,555.08	724,284.00	15.75%	7.44M
NEWRY	32.0	3.86%	257,750,000	7.44	1,917,660.00		280,588.65	280,588.65	6.10%	1.09M
WOODSTOCK	153.0	18.48%	117,700,000	7.44	875,688.00		1,343,336.32	875,688.00	19.04%	7.44M
TOTAL	828.0		838,100,000		6,235,464.00		7,269,135.94	4,598,392.65	100.00%	5.49M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,269,135.95	4,598,392.65	2,670,743.30
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,269,135.95	4,598,392.65	2,670,743.30
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			808.85-
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			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			2,669,934.45
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 63.26%	STATE SHARE % = 36.74%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 63.27%	STATE SHARE % = 36.73%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,543,056.71		