

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 45

2007-08

545 - 545

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|------|--------------|--------------|-------|
| 9 ATTENDING PUPILS (APRIL 2006) | 212 | 94 | 306 | 97 | 403 |
| 10 ATTENDING PUPILS (OCTOBER 2006) | 205 | 94 | 299 | 113 | 412 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 208.5 | 94.0 | 302.5 (74%) | 105.0 (26%) | 407.5 |

| 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 | 12.3 (17:1) | 5.9 (16:1) | 7.0 (15:1) | = | 25.2 / | 27.7 = | | .91 X | 1158,552 = | | 780,169 | 274,113 |
| B. GUIDANCE | 0.6 (350:1) | 0.3 (350:1) | 0.4 (250:1) | = | 1.3 / | 0.8 = | | 1.63 X | 28,478 = | | 34,350 | 12,069 |
| C. LIBRARIANS | 0.3 (800:1) | 0.1 (800:1) | 0.1 (800:1) | = | 0.5 / | 1.0 = | | .50 X | 53,248 = | | 19,702 | 6,922 |
| D. HEALTH | 0.3 (800:1) | 0.1 (800:1) | 0.1 (800:1) | = | 0.5 / | 0.7 = | | .71 X | 28,786 = | | 15,124 | 5,314 |
| E. EDUCATION TECHS | 2.1 (100:1) | 0.9 (100:1) | 0.4 (250:1) | = | 3.4 / | 6.8 = | | .50 X | 101,951 = | | 37,722 | 13,254 |
| F. LIBRARY TECHS | 0.4 (500:1) | 0.2 (500:1) | 0.2 (500:1) | = | 0.8 / | 0.5 = | | 1.60 X | 9,842 = | | 11,653 | 4,094 |
| G. CLERICAL | 1.0 (200:1) | 0.5 (200:1) | 0.5 (200:1) | = | 2.0 / | 2.5 = | | .80 X | 73,755 = | | 43,663 | 15,341 |
| H. SCHOOL ADMIN. | 0.7 (305:1) | 0.3 (305:1) | 0.3 (315:1) | = | 1.3 / | 2.0 = | | .65 X | 133,950 = | | 64,430 | 22,638 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 33 | 33 | 9,983 | 3,465 |
| B. Supplies and Equipment | 311 | 430 | 94,078 | 45,150 |
| C. Professional Development | 52 | 52 | 15,730 | 5,460 |
| D. Instructional Leadership Support | 21 | 21 | 6,353 | 2,205 |
| E. Co- and Extra-Curricular Student | 30 | 102 | 9,075 | 10,710 |
| F. System Administration/Support | 359 | 356 | 108,598 | 37,380 |
| G. Operations & Maintenance | 956 | 1,136 | 289,190 | 119,280 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 161,376 | 56,699 |
| B. Education & Library Technicians | 36.00% | 17,775 | 6,245 |
| C. Clerical | 29.00% | 12,662 | 4,449 |
| D. School Administrators | 14.00% | 9,020 | 3,169 |

| | | |
|--|----------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90) | -121,762 | -42,777 |
| 16 Adjustment for Title I Revenues | -82,948 | -29,143 |

| | | |
|-----------------|----------|---------|
| 17 TOTALS | 1535,941 | 576,035 |
| 18 E.P.S. RATES | 5,077 | 5,486 |

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S.A.D. 45

2007-08

545 - 545

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A. OPERATING COST ALLOCATIONS

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|----|---|-------------|-------------|-------|-----------|----------------|
| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2004 | 289.0 | 124.0 | 413.0 | | |
| | OCTOBER 2004 | 293.0 | 130.0 | 423.0 | | |
| | APRIL 2005 | 290.0 | 117.0 | 407.0 | | |
| | OCTOBER 2005 | 311.0 | 102.0 | 413.0 | | |
| | APRIL 2006 | 308.0 | 98.0 | 406.0 | | |
| | OCTOBER 2006 | 300.0 | 114.0 | 414.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 304.0 + | 0.00 | X | 5,077.00 | = 1,543,408.00 |
| | 9-12 PUPILS | 106.0 + | 8.16 | X | 5,486.00 | = 626,281.76 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 5,486.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,077.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,486.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .5033 | 153.0 | X .15 | X | 5,077.00 | = 116,517.15 |
| | 9-12 DISADVANTAGED @ .5033 | 53.3 | X .15 | X | 5,486.00 | = 43,860.57 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,077.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 1.0 | X .500 | X | 5,486.00 | = 2,743.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 304.0 | | X | 40.00 | = 12,160.00 |
| | 9-12 STUDENT ASSESSMENT | 106.0 | | X | 40.00 | = 4,240.00 |
| | K-8 TECHNOLOGY RESOURCES | 304.0 | | X | 87.00 | = 26,448.00 |
| | 9-12 TECHNOLOGY RESOURCES | 106.0 | | X | 265.00 | = 28,090.00 |
| | K-2 PUPILS | 115.0 | X .10 | X | 5,077.00 | = 58,385.50 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 64,393.88 |
| | OPERATING ALLOCATION | | | | | 2,526,527.86 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % | | | | | 2,400,201.46 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 2,400,201.46 |

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S.A.D. 45

2007-08

545 - 545

B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06 | 0.00 | X | 102.90% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 289,440.06 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06 | 0.00 | X | 102.90% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 162,911.19 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07 | | | | | 77,638.71 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 529,989.96 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 2,930,191.42 |

C. DEBT SERVICE ALLOCATIONS

| | | | | | |
|-----|---|-------------------|------------|-----------|--------------|
| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
| | | 11/01/07 NEW ELEM | 170,000.00 | 0.00 | 170,000.00 |
| | | 05/01/08 NEW ELEM | 0.00 | 12,070.00 | 12,070.00 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 170,000.00 | 12,070.00 | 182,070.00 |
| 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 | | | | 182,070.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 3,112,261.42 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. YEAR PUPILS | | 2006 STATE VALUATION | MILL EXPECTATION | LOCAL CONTRIBUTION | TOTAL ALLOCATION OR | TOTAL CONTRIBUTION | | |
|----------|-----------------------|--------|----------------------|------------------|--------------------|---------------------|--------------------|---------|-------|
| PERHAM | 36.5 | 8.91% | 16,450,000 | 7.44 | 122,388.00 | 277,302.49 | 122,388.00 | 19.16% | 7.44M |
| WADE | 34.0 | 8.30% | 10,500,000 | 7.44 | 78,120.00 | 258,317.70 | 78,120.00 | 12.23% | 7.44M |
| WASHBURN | 339.0 | 82.79% | 58,900,000 | 7.44 | 438,216.00 | 2,576,641.23 | 438,216.00 | 68.61% | 7.44M |
| TOTAL | 409.5 | | 85,850,000 | | 638,724.00 | 3,112,261.42 | 638,724.00 | 100.00% | 7.44M |

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S.A.D. 45

2007-08

545 - 545

| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|------------------------|------------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 3,112,261.42 | 638,724.00 | 2,473,537.42 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 3,112,261.42 | 638,724.00 | 2,473,537.42 |
| 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 | | | 30,075.00 |
| 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 | | | 2,503,612.42 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | LOCAL SHARE % = 20.52% | STATE SHARE % = 79.48% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | LOCAL SHARE % = 19.56% | STATE SHARE % = 80.44% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 3,238,587.82 | | |