

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 51

2007-08

551 - 551

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2006)	1,008	580	1,588	699	2,287
10	ATTENDING PUPILS (OCTOBER 2006)	1,019	551	1,570	739	2,309
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	1,013.5	565.5	1,579.0 (69%)	719.0 (31%)	2,298.0

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	59.6 (17:1)	35.3 (16:1)	47.9 (15:1)	=	142.8	/	163.6	=	.87 X	7508,267	=	4507,212	2024,980
B.	GUIDANCE	2.9 (350:1)	1.6 (350:1)	2.9 (250:1)	=	7.4	/	9.5	=	.78 X	426,135	=	229,346	103,039
C.	LIBRARIANS	1.3 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.9	/	2.0	=	1.45 X	99,436	=	99,486	44,696
D.	HEALTH	1.3 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.9	/	3.1	=	.94 X	138,943	=	90,118	40,488
E.	EDUCATION TECHS	10.1 (100:1)	5.7 (100:1)	2.9 (250:1)	=	18.7	/	34.9	=	.54 X	621,499	=	231,570	104,039
F.	LIBRARY TECHS	2.0 (500:1)	1.1 (500:1)	1.4 (500:1)	=	4.5	/	4.0	=	1.13 X	75,023	=	58,495	26,281
G.	CLERICAL	5.1 (200:1)	2.8 (200:1)	3.6 (200:1)	=	11.5	/	9.6	=	1.20 X	263,069	=	217,821	97,862
H.	SCHOOL ADMIN.	3.3 (305:1)	1.9 (305:1)	2.3 (315:1)	=	7.5	/	7.1	=	1.06 X	512,271	=	374,675	168,332

13	Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A.	Substitute Teachers -1/2 Day	33	33	52,107	23,727
B.	Supplies and Equipment	311	430	491,069	309,170
C.	Professional Development	52	52	82,108	37,388
D.	Instructional Leadership Support	21	21	33,159	15,099
E.	Co- and Extra-Curricular Student	30	102	47,370	73,338
F.	System Administration/Support	359	356	566,861	255,964
G.	Operations & Maintenance	956	1,136	1509,524	816,784

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	935,971	420,509
B.	Education & Library Technicians	36.00%	104,423	46,915
C.	Clerical	29.00%	63,168	28,380
D.	School Administrators	14.00%	52,455	23,566

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	561,347	252,225
16	Adjustment for Title I Revenues	-19,359	-8,697

17	TOTALS	10288,926	4904,084
18	E.P.S. RATES	6,516	6,821

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 51

2007-08

551 - 551

=====

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	1,684.0	648.0	2,332.0		
	OCTOBER 2004	1,645.0	694.0	2,339.0		
	APRIL 2005	1,656.0	678.0	2,334.0		
	OCTOBER 2005	1,593.0	710.0	2,303.0		
	APRIL 2006	1,559.0	688.0	2,247.0		
	OCTOBER 2006	1,544.0	728.0	2,272.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,551.5 +	62.00	X	6,516.00	= 10,513,566.00
	9-12 PUPILS	708.0 +	0.00	X	6,821.00	= 4,829,268.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,821.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,516.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,821.00	= 3,410.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0642	99.6	X .15	X	6,516.00	= 97,349.04
	9-12 DISADVANTAGED @ .0642	45.5	X .15	X	6,821.00	= 46,553.33
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	6,516.00	= 3,258.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	6,821.00	= 3,410.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,551.5		X	40.00	= 62,060.00
	9-12 STUDENT ASSESSMENT	708.0		X	40.00	= 28,320.00
	K-8 TECHNOLOGY RESOURCES	1,551.5		X	87.00	= 134,980.50
	9-12 TECHNOLOGY RESOURCES	708.0		X	265.00	= 187,620.00
	K-2 PUPILS	472.5	X .10	X	6,516.00	= 307,881.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,217,676.87
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					15,406,793.02
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,406,793.02

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 51

2007-08

551 - 551

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	129,044.69	X	102.90%	=	132,786.99
32	SPECIAL EDUCATION - EPS ALLOCATION					1,330,492.96
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	66,693.48	X	102.90%	=	68,627.59
35	TRANSPORTATION - EPS ALLOCATION					916,702.93
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					79,541.50
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,528,151.97
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,934,944.99

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/07 MABLE I WILSON SCHOOL	301,664.32	32,410.52	334,074.84
		05/01/08 MABLE I WILSON SCHOOL	0.00	29,393.88	29,393.88
		10/15/07 NEW MIDDLE SCH CUMBERLAND	366,355.50	221,606.84	867,962.34
		04/15/08 NEW MIDDLE SCH CUMBERLAND	0.00	211,911.50	211,911.50
42	TOTAL PRINCIPAL & INTEREST		948,019.82	495,322.74	1,443,342.56
43	APPROVED LEASES FOR 2006-07				15,232.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				152,000.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,610,574.56
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,545,519.55

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
CUMBERLAND	1,575.0	69.71%	968,500,000	7.44	7,205,640.00	13,625,181.68	7,205,640.00	72.39%	7.44M
NO. YARMOUTH	684.5	30.29%	369,400,000	7.44	2,748,336.00	5,920,337.87	2,748,336.00	27.61%	7.44M
TOTAL	2,259.5		1,337,900,000		9,953,976.00	19,545,519.55	9,953,976.00	100.00%	7.44M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 51

2007-08

551 - 551

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,545,519.55	9,953,976.00	9,591,543.55
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,545,519.55	9,953,976.00	9,591,543.55
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			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			9,591,543.55
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 50.93% STATE SHARE % = 49.07%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 50.93% STATE SHARE % = 49.07%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	20,356,403.40		