

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 55

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)	586	305	891	388	1,279
10 ATTENDING PUPILS (OCTOBER 2006)	557	321	878	407	1,285
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	571.5	313.0	884.5 (69%)	397.5 (31%)	1,282.0

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	33.6 (17:1)	19.6 (16:1)	26.5 (15:1)	=	79.7 /	88.7 =		.90 X	3668,056 =		2277,863	1023,387
B. GUIDANCE	1.6 (350:1)	0.9 (350:1)	1.6 (250:1)	=	4.1 /	9.6 =		.43 X	422,926 =		125,482	56,376
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	1.9 =		.84 X	82,667 =		47,914	21,526
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6 /	2.0 =		.80 X	81,372 =		44,918	20,180
E. EDUCATION TECHS	5.7 (100:1)	3.1 (100:1)	1.6 (250:1)	=	10.4 /	19.8 =		.53 X	297,374 =		108,750	48,858
F. LIBRARY TECHS	1.1 (500:1)	0.6 (500:1)	0.8 (500:1)	=	2.5 /	3.8 =		.66 X	60,076 =		27,359	12,291
G. CLERICAL	2.9 (200:1)	1.6 (200:1)	2.0 (200:1)	=	6.5 /	5.9 =		1.10 X	164,304 =		124,706	56,028
H. SCHOOL ADMIN.	1.9 (305:1)	1.0 (305:1)	1.3 (315:1)	=	4.2 /	3.3 =		1.27 X	237,921 =		208,490	93,670

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	29,189	13,118
B. Supplies and Equipment	311	430	275,080	170,925
C. Professional Development	52	52	45,994	20,670
D. Instructional Leadership Support	21	21	18,575	8,348
E. Co- and Extra-Curricular Student	30	102	26,535	40,545
F. System Administration/Support	359	356	317,536	141,510
G. Operations & Maintenance	956	1,136	845,582	451,560

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	474,274	213,079
B. Education & Library Technicians	36.00%	48,999	22,014
C. Clerical	29.00%	36,165	16,248
D. School Administrators	14.00%	29,189	13,114

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-214,997	-96,593
16 Adjustment for Title I Revenues	-161,052	-72,356

17 TOTALS	4736,549	2274,496
18 E.P.S. RATES	5,355	5,722

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A. OPERATING COST ALLOCATIONS

19 RESIDENT PUPILS		K-8	9-12	TOTAL		
	APRIL 2004	906.0	388.0	1,294.0		
	OCTOBER 2004	901.0	406.0	1,307.0		
	APRIL 2005	893.0	374.0	1,267.0		
	OCTOBER 2005	896.0	395.0	1,291.0		
	APRIL 2006	893.0	391.0	1,284.0		
	OCTOBER 2006	878.0	407.0	1,285.0		
21 BASIC COUNTS		AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	885.5 +	9.00	X	5,355.00	= 4,790,047.50
	9-12 PUPILS	399.0 +	0.00	X	5,722.00	= 2,283,078.00
	ADULT EDUC. COURSES AT .1	6.6		X	5,722.00	= 37,765.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,355.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.750		X	5,722.00	= 4,291.50
WEIGHTED COUNTS		PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4658	412.5	X .15	X	5,355.00	= 331,340.63
	9-12 DISADVANTAGED @ .4658	185.9	X .15	X	5,722.00	= 159,557.97
	K-8 LIMITED ENGLISH PROF.	7.0	X .500	X	5,355.00	= 18,742.50
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	5,722.00	= 2,861.00
TARGETED FUNDS		PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	885.5		X	40.00	= 35,420.00
	9-12 STUDENT ASSESSMENT	399.0		X	40.00	= 15,960.00
	K-8 TECHNOLOGY RESOURCES	885.5		X	87.00	= 77,038.50
	9-12 TECHNOLOGY RESOURCES	399.0		X	265.00	= 105,735.00
	K-2 PUPILS	271.5	X .10	X	5,355.00	= 145,388.25
ISOLATED SMALL SCHOOL ADJUSTMENT						
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
OPERATING ALLOCATION						8,007,226.05
OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %						7,606,864.74
30 ADJUSTED TOTAL OPERATING ALLOCATION						7,606,864.74

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	46,824.00	X	102.90%	=	48,181.90
32	SPECIAL EDUCATION - EPS ALLOCATION					1,664,041.22
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					884,899.92
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,597,123.04
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,203,987.78

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST		
	11/01/07 NEW MIDDLE SCHOOL HIRAM	0.00		307,476.29		307,476.29
	05/01/08 NEW MIDDLE SCHOOL HIRAM	0.00		352,520.59		352,520.59
42	TOTAL PRINCIPAL & INTEREST	0.00		659,996.88		659,996.88
43	APPROVED LEASES FOR 2006-07					81,040.00
43A	APPROVED LEASE PURCHASES FOR 2006-07					0.00
44	INSURED VALUE FACTOR FOR 2005-06					0.00
47	TOTAL DEBT SERVICE ALLOCATION					741,036.88
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					10,945,024.66

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.	YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
BALDWIN	241.0	18.79%	125,650,000	7.44	934,836.00	2,056,570.13	934,836.00	20.39%	7.44M
CORNISH	233.5	18.21%	102,150,000	7.44	759,996.00	1,993,088.99	759,996.00	16.58%	7.44M
HIRAM	276.5	21.56%	118,950,000	7.44	884,988.00	2,359,747.32	884,988.00	19.30%	7.44M
PARSONSFIELD	287.5	22.42%	169,450,000	7.44	1,260,708.00	2,453,874.53	1,260,708.00	27.50%	7.44M
PORTER	244.0	19.02%	100,000,000	7.44	744,000.00	2,081,743.69	744,000.00	16.23%	7.44M
TOTAL	1,282.5		616,200,000		4,584,528.00	10,945,024.66	4,584,528.00	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,945,024.66	4,584,528.00	6,360,496.66
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,945,024.66	4,584,528.00	6,360,496.66
51 PLUS AUDIT ADJUSTMENTS			345,888.33
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			57,101.00
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			6,763,485.99
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 41.89%	STATE SHARE % = 58.11%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 38.20%	STATE SHARE % = 61.80%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,345,385.97		