

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 56

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)	379	173	552	251	803
10 ATTENDING PUPILS (OCTOBER 2006)	389	161	550	247	797
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	384.0	167.0	551.0 ( 69%)	249.0 ( 31%)	800.0

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	22.6 (17:1)	10.4 (16:1)	16.6 (15:1)	=	49.6 /	62.3 =	=	.80 X	2671,102 =	=	1474,449	662,433
B. GUIDANCE	1.1 (350:1)	0.5 (350:1)	1.0 (250:1)	=	2.6 /	5.0 =	=	.52 X	242,706 =	=	87,083	39,124
C. LIBRARIANS	0.5 (800:1)	0.2 (800:1)	0.3 (800:1)	=	1.0 /	2.0 =	=	.50 X	90,611 =	=	31,261	14,045
D. HEALTH	0.5 (800:1)	0.2 (800:1)	0.3 (800:1)	=	1.0 /	1.0 =	=	1.00 X	40,686 =	=	28,073	12,613
E. EDUCATION TECHS	3.8 (100:1)	1.7 (100:1)	1.0 (250:1)	=	6.5 /	3.6 =	=	1.81 X	61,218 =	=	76,455	34,350
F. LIBRARY TECHS	0.8 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.6 /	1.8 =	=	.89 X	32,549 =	=	19,989	8,980
G. CLERICAL	1.9 (200:1)	0.8 (200:1)	1.2 (200:1)	=	3.9 /	6.9 =	=	.57 X	192,967 =	=	75,894	34,097
H. SCHOOL ADMIN.	1.3 (305:1)	0.5 (305:1)	0.8 (315:1)	=	2.6 /	5.0 =	=	.52 X	314,676 =	=	112,906	50,726

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	18,183	8,217
B. Supplies and Equipment	311	430	171,361	107,070
C. Professional Development	52	52	28,652	12,948
D. Instructional Leadership Support	21	21	11,571	5,229
E. Co- and Extra-Curricular Student	30	102	16,530	25,398
F. System Administration/Support	359	356	197,809	88,644
G. Operations & Maintenance	956	1,136	526,756	282,864

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	307,965	138,361
B. Education & Library Technicians	36.00%	34,720	15,599
C. Clerical	29.00%	22,009	9,888
D. School Administrators	14.00%	15,807	7,102

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	23,047	10,355
16 Adjustment for Title I Revenues	-164,897	-74,084

17 TOTALS	3115,623	1493,959
18 E.P.S. RATES	5,654	6,000

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	569.0	250.0	819.0		
	OCTOBER 2004	562.0	277.0	839.0		
	APRIL 2005	564.0	271.0	835.0		
	OCTOBER 2005	557.0	261.0	818.0		
	APRIL 2006	552.0	252.0	804.0		
	OCTOBER 2006	547.0	246.0	793.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	549.5 +	9.00	X	5,654.00	= 3,157,759.00
	9-12 PUPILS	249.0 +	10.50	X	6,000.00	= 1,557,000.00
	ADULT EDUC. COURSES AT .1	5.0		X	6,000.00	= 30,000.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,654.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.750		X	6,000.00	= 16,500.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5027	276.2	X .15	X	5,654.00	= 234,245.22
	9-12 DISADVANTAGED @ .5027	125.2	X .15	X	6,000.00	= 112,680.00
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,654.00	= 2,827.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,000.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	549.5		X	40.00	= 21,980.00
	9-12 STUDENT ASSESSMENT	249.0		X	40.00	= 9,960.00
	K-8 TECHNOLOGY RESOURCES	549.5		X	87.00	= 47,806.50
	9-12 TECHNOLOGY RESOURCES	249.0		X	265.00	= 65,985.00
	K-2 PUPILS	222.5	X .10	X	5,654.00	= 125,801.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,382,544.22
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					5,113,417.00
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,113,417.00

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	12,043.50	X	102.90%	=	12,392.76
32	SPECIAL EDUCATION - EPS ALLOCATION					1,044,333.21
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	234,275.45	X	102.90%	=	241,069.44
35	TRANSPORTATION - EPS ALLOCATION					492,946.16
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					68,014.65
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,858,756.22
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,972,173.22

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/07 ADDN/RENV DIST MIDDLE/HIG	227,875.00	97,872.74	325,747.74
		05/01/08 ADDN/RENV DIST MIDDLE/HIG	0.00	93,827.96	93,827.96
		11/01/07 NEW ELEM SCHOOL	230,900.00	0.00	230,900.00
		05/01/08 NEW ELEM SCHOOL	0.00	25,543.31	25,543.31
42	TOTAL PRINCIPAL & INTEREST		458,775.00	217,244.01	676,019.01
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				676,019.01
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,648,192.23

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
FRANKFORT	165.5	20.83%	58,050,000	7.44	431,892.00	1,593,118.44	431,892.00	13.73%	7.44M
SEARSPORT	385.0	48.46%	215,850,000	7.44	1,605,924.00	3,706,313.95	1,605,924.00	51.06%	7.44M
STOCKTON SPRINGS	244.0	30.71%	148,850,000	7.44	1,107,444.00	2,348,759.83	1,107,444.00	35.21%	7.44M
TOTAL	794.5		422,750,000		3,145,260.00	7,648,192.22	3,145,260.00	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	7,648,192.23	3,145,260.00	4,502,932.23
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,648,192.23	3,145,260.00	4,502,932.23
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			31,500.00
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			3,315.00
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			4,474,747.23
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 41.12%	STATE SHARE % = 58.88%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 41.49%	STATE SHARE % = 58.51%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,917,319.45		