

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 64

2007-08

564 - 564

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	567	286	853	445	1,298
10 ATTENDING PUPILS (OCTOBER 2006)	576	277	853	424	1,277
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	571.5	281.5	853.0 (66%)	434.5 (34%)	1,287.5

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	33.6 (17:1)	17.6 (16:1)	29.0 (15:1)	=	80.2	/	81.0	=	.99 X	3245,506	=	2120,614	1092,437
B. GUIDANCE	1.6 (350:1)	0.8 (350:1)	1.7 (250:1)	=	4.1	/	3.0	=	1.37 X	152,390	=	137,791	70,983
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6	/	1.0	=	1.60 X	57,367	=	60,579	31,208
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.5 (800:1)	=	1.6	/	1.0	=	1.60 X	46,373	=	48,970	25,227
E. EDUCATION TECHS	5.7 (100:1)	2.8 (100:1)	1.7 (250:1)	=	10.2	/	28.3	=	.36 X	465,917	=	110,702	57,028
F. LIBRARY TECHS	1.1 (500:1)	0.6 (500:1)	0.9 (500:1)	=	2.6	/	2.0	=	1.30 X	34,088	=	29,247	15,067
G. CLERICAL	2.9 (200:1)	1.4 (200:1)	2.2 (200:1)	=	6.5	/	10.3	=	.63 X	283,289	=	117,792	60,680
H. SCHOOL ADMIN.	1.9 (305:1)	0.9 (305:1)	1.4 (315:1)	=	4.2	/	9.2	=	.46 X	603,695	=	183,282	94,418

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	28,149	14,339
B. Supplies and Equipment	311	430	265,283	186,835
C. Professional Development	52	52	44,356	22,594
D. Instructional Leadership Support	21	21	17,913	9,125
E. Co- and Extra-Curricular Student	30	102	25,590	44,319
F. System Administration/Support	359	356	306,227	154,682
G. Operations & Maintenance	956	1,136	815,468	493,592

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	449,911	231,772
B. Education & Library Technicians	36.00%	50,382	25,954
C. Clerical	29.00%	34,160	17,597
D. School Administrators	14.00%	25,659	13,219

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.89)	-373,696	-192,492
16 Adjustment for Title I Revenues	-220,227	-113,450

17 TOTALS	4278,151	2355,133
18 E.P.S. RATES	5,015	5,420

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 64

2007-08

564 - 564

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	893.0	392.0	1,285.0		
	OCTOBER 2004	903.0	425.0	1,328.0		
	APRIL 2005	905.0	423.0	1,328.0		
	OCTOBER 2005	867.0	464.0	1,331.0		
	APRIL 2006	860.0	451.0	1,311.0		
	OCTOBER 2006	857.0	426.0	1,283.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	858.5 +	22.33	X	5,015.00	= 4,417,362.45
	9-12 PUPILS	438.5 +	0.00	X	5,420.00	= 2,376,670.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,420.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,015.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	5,420.00	= 2,710.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4889	419.7	X .15	X	5,015.00	= 315,719.33
	9-12 DISADVANTAGED @ .4889	214.4	X .15	X	5,420.00	= 174,307.20
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,015.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,420.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	858.5		X	40.00	= 34,340.00
	9-12 STUDENT ASSESSMENT	438.5		X	40.00	= 17,540.00
	K-8 TECHNOLOGY RESOURCES	858.5		X	87.00	= 74,689.50
	9-12 TECHNOLOGY RESOURCES	438.5		X	265.00	= 116,202.50
	K-2 PUPILS	298.5	X .10	X	5,015.00	= 149,697.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 48,776.61
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,728,015.34
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					7,341,614.57
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,341,614.57

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 64

2007-08

564 - 564

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					989,099.56
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	201,712.40	X	102.90%	=	207,562.06
35	TRANSPORTATION - EPS ALLOCATION					889,016.68
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,085,678.30
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,427,292.87

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00		0.00
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					0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					9,427,292.87

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION	MILL X EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
BRADFORD	207.0	15.99%	45,950,000	7.44	341,868.00		1,507,424.13	341,868.00	13.69%	7.44M
CORINTH	492.5	38.05%	103,550,000	7.44	770,412.00		3,587,084.94	770,412.00	30.85%	7.44M
HUDSON	242.5	18.73%	71,650,000	7.44	533,076.00		1,765,731.95	533,076.00	21.34%	7.44M
KENDUSKEAG	181.5	14.02%	50,200,000	7.44	373,488.00		1,321,706.46	373,488.00	14.95%	7.44M
STETSON	171.0	13.21%	64,350,000	7.44	478,764.00		1,245,345.39	478,764.00	19.17%	7.44M
TOTAL	1,294.5		335,700,000		2,497,608.00		9,427,292.87	2,497,608.00	100.00%	7.44M

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 64

2007-08

564 - 564

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,427,292.87	2,497,608.00	6,929,684.87
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,427,292.87	2,497,608.00	6,929,684.87
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			28,418.00
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			6,958,102.87
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 26.49%	STATE SHARE % = 73.51%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 26.19%	STATE SHARE % = 73.81%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,813,693.64		