

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 49

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)	1,154	607	1,761	893	2,654
10 ATTENDING PUPILS (OCTOBER 2006)	1,168	578	1,746	924	2,670
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	1,161.0	592.5	1,753.5 (66%)	908.5 (34%)	2,662.0

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	68.3 (17:1)	37.0 (16:1)	60.6 (15:1)	=	165.9 /	186.8 =	=	.89 X	8245,422 =	=	4843,361	2495,065
B. GUIDANCE	3.3 (350:1)	1.7 (350:1)	3.6 (250:1)	=	8.6 /	9.8 =	=	.88 X	425,341 =	=	247,038	127,262
C. LIBRARIANS	1.5 (800:1)	0.7 (800:1)	1.1 (800:1)	=	3.3 /	3.0 =	=	1.10 X	167,099 =	=	121,314	62,495
D. HEALTH	1.5 (800:1)	0.7 (800:1)	1.1 (800:1)	=	3.3 /	3.0 =	=	1.10 X	133,432 =	=	96,872	49,903
E. EDUCATION TECHS	11.6 (100:1)	5.9 (100:1)	3.6 (250:1)	=	21.1 /	4.6 =	=	4.59 X	77,362 =	=	234,361	120,731
F. LIBRARY TECHS	2.3 (500:1)	1.2 (500:1)	1.8 (500:1)	=	5.3 /	4.0 =	=	1.33 X	68,177 =	=	59,846	30,829
G. CLERICAL	5.8 (200:1)	3.0 (200:1)	4.5 (200:1)	=	13.3 /	14.9 =	=	.89 X	402,638 =	=	236,510	121,838
H. SCHOOL ADMIN.	3.8 (305:1)	1.9 (305:1)	2.9 (315:1)	=	8.6 /	7.9 =	=	1.09 X	567,622 =	=	408,347	210,361

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	57,866	29,981
B. Supplies and Equipment	311	430	545,339	390,655
C. Professional Development	52	52	91,182	47,242
D. Instructional Leadership Support	21	21	36,824	19,079
E. Co- and Extra-Curricular Student	30	102	52,605	92,667
F. System Administration/Support	359	356	629,507	323,426
G. Operations & Maintenance	956	1,136	1676,346	1032,056

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1008,631	519,598
B. Education & Library Technicians	36.00%	105,915	54,562
C. Clerical	29.00%	68,588	35,333
D. School Administrators	14.00%	57,169	29,451

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-226,374	-116,622
16 Adjustment for Title I Revenues	-439,868	-226,598

17 TOTALS	9911,378	5449,313
18 E.P.S. RATES	5,652	5,998

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	1,822.0	888.0	2,710.0		
	OCTOBER 2004	1,733.0	957.0	2,690.0		
	APRIL 2005	1,743.0	945.0	2,688.0		
	OCTOBER 2005	1,754.0	927.0	2,681.0		
	APRIL 2006	1,765.0	914.0	2,679.0		
	OCTOBER 2006	1,741.0	928.0	2,669.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,753.0 +	6.66	X	5,652.00	= 9,945,598.32
	9-12 PUPILS	921.0 +	5.50	X	5,998.00	= 5,557,147.00
	ADULT EDUC. COURSES AT .1	8.5		X	5,998.00	= 50,983.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,652.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	4.625		X	5,998.00	= 27,740.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4790	839.7	X .15	X	5,652.00	= 711,897.66
	9-12 DISADVANTAGED @ .4790	441.2	X .15	X	5,998.00	= 396,947.64
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,652.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,998.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,753.0		X	40.00	= 70,120.00
	9-12 STUDENT ASSESSMENT	921.0		X	40.00	= 36,840.00
	K-8 TECHNOLOGY RESOURCES	1,753.0		X	87.00	= 152,511.00
	9-12 TECHNOLOGY RESOURCES	921.0		X	265.00	= 244,065.00
	K-2 PUPILS	624.5	X .10	X	5,652.00	= 352,967.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 89,540.88
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					17,636,358.65
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					16,754,540.71
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,754,540.71

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					2,377,938.20
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	232,379.74	X	102.90%	=	239,118.75
35	TRANSPORTATION - EPS ALLOCATION					930,069.40
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					150,025.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,697,151.35
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,451,692.06

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST		
	11/01/07 BENTON, ADDN & REN ELEM	366,300.00		0.00		366,300.00
	05/01/08 BENTON, ADDN & REN ELEM	0.00		26,739.90		26,739.90
42	TOTAL PRINCIPAL & INTEREST	366,300.00		26,739.90		393,039.90
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					393,039.90
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					20,844,731.96

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.	YEAR PUPILS	2006 STATE	MILL	LOCAL	TOTAL				
			VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION			
ALBION	350.0	13.12%	92,850,000	7.44	690,804.00		2,734,828.83	690,804.00	15.11%	7.44M
BENTON	677.0	25.38%	122,000,000	7.44	907,680.00		5,290,392.97	907,680.00	19.86%	7.44M
CLINTON	601.5	22.55%	127,850,000	7.44	951,204.00		4,700,487.06	951,204.00	20.81%	7.44M
FAIRFIELD	1,038.5	38.95%	271,600,000	7.44	2,020,704.00		8,119,023.10	2,020,704.00	44.22%	7.44M
TOTAL	2,667.0		614,300,000		4,570,392.00		20,844,731.96	4,570,392.00	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	20,844,731.96	4,570,392.00	16,274,339.96
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,844,731.96	4,570,392.00	16,274,339.96
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 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			16,274,339.96
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 21.93%	STATE SHARE % = 78.07%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 21.93%	STATE SHARE % = 78.07%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	21,726,549.90		