

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 35

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)	1,182	593	1,775	816	2,591
10 ATTENDING PUPILS (OCTOBER 2006)	1,160	561	1,721	849	2,570
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	1,171.0	577.0	1,748.0 (68%)	832.5 (32%)	2,580.5

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	68.9 (17:1)	36.1 (16:1)	55.5 (15:1)	=	160.5	/	160.3	=	1.00 X	7043,092	=	4789,303	2253,789
B. GUIDANCE	3.3 (350:1)	1.6 (350:1)	3.3 (250:1)	=	8.2	/	10.0	=	.82 X	429,224	=	239,336	112,628
C. LIBRARIANS	1.5 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.2	/	1.0	=	3.20 X	53,248	=	115,868	54,526
D. HEALTH	1.5 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.2	/	5.0	=	.64 X	216,552	=	94,243	44,350
E. EDUCATION TECHS	11.7 (100:1)	5.8 (100:1)	3.3 (250:1)	=	20.8	/	13.1	=	1.59 X	200,040	=	216,284	101,780
F. LIBRARY TECHS	2.3 (500:1)	1.2 (500:1)	1.7 (500:1)	=	5.2	/	4.4	=	1.18 X	75,380	=	60,485	28,463
G. CLERICAL	5.9 (200:1)	2.9 (200:1)	4.2 (200:1)	=	13.0	/	15.2	=	.86 X	421,631	=	246,570	116,033
H. SCHOOL ADMIN.	3.8 (305:1)	1.9 (305:1)	2.6 (315:1)	=	8.3	/	8.0	=	1.04 X	588,955	=	416,509	196,004

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	57,684	27,473
B. Supplies and Equipment	311	430	543,628	357,975
C. Professional Development	52	52	90,896	43,290
D. Instructional Leadership Support	21	21	36,708	17,483
E. Co- and Extra-Curricular Student	30	102	52,440	84,915
F. System Administration/Support	359	356	627,532	296,370
G. Operations & Maintenance	956	1,136	1671,088	945,720

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	995,363	468,406
B. Education & Library Technicians	36.00%	99,637	46,887
C. Clerical	29.00%	71,505	33,650
D. School Administrators	14.00%	58,311	27,441

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	447,665	210,685
16 Adjustment for Title I Revenues	-88,438	-41,618

17 TOTALS	10842,617	5426,250
18 E.P.S. RATES	6,203	6,518

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	1,890.0	840.0	2,730.0		
	OCTOBER 2004	1,828.0	859.0	2,687.0		
	APRIL 2005	1,822.0	849.0	2,671.0		
	OCTOBER 2005	1,774.0	840.0	2,614.0		
	APRIL 2006	1,781.0	824.0	2,605.0		
	OCTOBER 2006	1,725.0	851.0	2,576.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,753.0 +	50.33	X	6,203.00	= 11,186,055.99
	9-12 PUPILS	837.5 +	6.33	X	6,518.00	= 5,500,083.94
	ADULT EDUC. COURSES AT .1	3.8		X	6,518.00	= 24,768.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,203.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,518.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1032	180.9	X .15	X	6,203.00	= 168,318.41
	9-12 DISADVANTAGED @ .1032	86.4	X .15	X	6,518.00	= 84,473.28
	K-8 LIMITED ENGLISH PROF.	4.0	X .500	X	6,203.00	= 12,406.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .500	X	6,518.00	= 9,777.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,753.0		X	40.00	= 70,120.00
	9-12 STUDENT ASSESSMENT	837.5		X	40.00	= 33,500.00
	K-8 TECHNOLOGY RESOURCES	1,753.0		X	87.00	= 152,511.00
	9-12 TECHNOLOGY RESOURCES	837.5		X	265.00	= 221,937.50
	K-2 PUPILS	628.5	X .10	X	6,203.00	= 389,858.55
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					17,853,810.07
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					16,961,119.56
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,961,119.56

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	33,290.99	X	102.90%	=	34,256.43
32	SPECIAL EDUCATION - EPS ALLOCATION					2,638,791.23
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	100,825.44	X	102.90%	=	103,749.38
35	TRANSPORTATION - EPS ALLOCATION					1,026,442.66
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					132,298.66
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,935,538.36
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,896,657.92

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07	MARSHWOOD HS	1,139,698.50	281,791.14	1,421,489.64
	05/01/08	MARSHWOOD HS	0.00	298,868.54	298,868.54
	11/01/07	ADDN TO MARSHWOOD JHS-SO	155,000.00	6,033.27	161,033.27
42	TOTAL PRINCIPAL & INTEREST		1,294,698.50	586,692.95	1,881,391.45
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				18,104.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,899,495.45
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				22,796,153.37

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR TOTAL ALLOCATION			
ELIOT	1,066.5	41.17% 773,000,000	7.44	5,751,120.00	9,385,176.34	5,751,120.00	55.86%	7.44M
SO. BERWICK	1,524.0	58.83% 610,900,000	7.44	4,545,096.00	13,410,977.03	4,545,096.00	44.14%	7.44M
TOTAL	2,590.5	1,383,900,000		10,296,216.00	22,796,153.37	10,296,216.00	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	22,796,153.37	10,296,216.00	12,499,937.37
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	22,796,153.37	10,296,216.00	12,499,937.37
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			618.90-
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			12,499,318.47
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 45.17%	STATE SHARE % = 54.83%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 45.17%	STATE SHARE % = 54.83%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	23,688,843.88		