

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. 48

2007-08

548 - 548

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	982	461	1,443	750	2,193
10 ATTENDING PUPILS (OCTOBER 2006)	956	459	1,415	771	2,186
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	969.0	460.0	1,429.0 ( 65%)	760.5 ( 35%)	2,189.5

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	57.0 (17:1)	28.8 (16:1)	50.7 (15:1)	=	136.5	/	144.5	=	.94 X	6083,032	=	3716,733	2001,317
B. GUIDANCE	2.8 (350:1)	1.3 (350:1)	3.0 (250:1)	=	7.1	/	6.9	=	1.03 X	301,517	=	201,866	108,697
C. LIBRARIANS	1.2 (800:1)	0.6 (800:1)	1.0 (800:1)	=	2.8	/	1.9	=	1.47 X	85,285	=	81,490	43,879
D. HEALTH	1.2 (800:1)	0.6 (800:1)	1.0 (800:1)	=	2.8	/	2.6	=	1.08 X	109,371	=	76,779	41,342
E. EDUCATION TECHS	9.7 (100:1)	4.6 (100:1)	3.0 (250:1)	=	17.3	/	19.3	=	.90 X	304,370	=	178,056	95,877
F. LIBRARY TECHS	1.9 (500:1)	0.9 (500:1)	1.5 (500:1)	=	4.3	/	10.0	=	.43 X	156,180	=	43,652	23,505
G. CLERICAL	4.8 (200:1)	2.3 (200:1)	3.8 (200:1)	=	10.9	/	13.2	=	.83 X	352,893	=	190,386	102,515
H. SCHOOL ADMIN.	3.2 (305:1)	1.5 (305:1)	2.4 (315:1)	=	7.1	/	11.2	=	.63 X	727,084	=	297,741	160,322

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	47,157	25,097
B. Supplies and Equipment	311	430	444,419	327,015
C. Professional Development	52	52	74,308	39,546
D. Instructional Leadership Support	21	21	30,009	15,971
E. Co- and Extra-Curricular Student	30	102	42,870	77,571
F. System Administration/Support	359	356	513,011	270,738
G. Operations & Maintenance	956	1,136	1366,124	863,928

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	774,605	417,095
B. Education & Library Technicians	36.00%	79,815	42,978
C. Clerical	29.00%	55,212	29,729
D. School Administrators	14.00%	41,684	22,445

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-347,110	-186,887
16 Adjustment for Title I Revenues	-448,316	-241,401

17 TOTALS	7460,489	4281,277
18 E.P.S. RATES	5,221	5,630

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S.A.D. 48

2007-08

548 - 548

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	1,406.0	647.0	2,053.0		
	OCTOBER 2004	1,445.0	676.0	2,121.0		
	APRIL 2005	1,401.0	626.0	2,027.0		
	OCTOBER 2005	1,439.0	684.0	2,123.0		
	APRIL 2006	1,444.0	655.0	2,099.0		
	OCTOBER 2006	1,413.0	672.0	2,085.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,428.5 +	0.00	X	5,221.00	= 7,458,198.50
	9-12 PUPILS	663.5 +	0.00	X	5,630.00	= 3,735,505.00
	ADULT EDUC. COURSES AT .1	27.9		X	5,630.00	= 157,077.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,221.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	4.250		X	5,630.00	= 23,927.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5577	796.7	X .15	X	5,221.00	= 623,935.61
	9-12 DISADVANTAGED @ .5577	370.0	X .15	X	5,630.00	= 312,465.00
	K-8 LIMITED ENGLISH PROF.	8.0	X .500	X	5,221.00	= 20,884.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,630.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,428.5		X	40.00	= 57,140.00
	9-12 STUDENT ASSESSMENT	663.5		X	40.00	= 26,540.00
	K-8 TECHNOLOGY RESOURCES	1,428.5		X	87.00	= 124,279.50
	9-12 TECHNOLOGY RESOURCES	663.5		X	265.00	= 175,827.50
	K-2 PUPILS	549.0	X .10	X	5,221.00	= 286,632.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,002,412.51
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					12,352,291.88
30	ADJUSTED TOTAL OPERATING ALLOCATION					12,352,291.88

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2007-08

548 - 548

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	46,720.12	X	102.90%	=	48,075.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,854,866.33
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	144,872.54	X	102.90%	=	149,073.84
35	TRANSPORTATION - EPS ALLOCATION					983,853.16
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					262,305.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,298,173.34
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					15,650,465.22

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07 ELEM ADDTN	126,000.00	9,940.08	135,940.08
	05/01/08 ELEM ADDTN	0.00	13,943.16	13,943.16
	11/01/07 TWO NEW MIDDLE SCHS	546,750.00	96,670.28	643,420.28
	05/01/08 TWO NEW MIDDLE SCHS	0.00	180,359.14	180,359.14
42	TOTAL PRINCIPAL & INTEREST	672,750.00	300,912.66	973,662.66
43	APPROVED LEASES FOR 2006-07			0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07			5,760.00
44	INSURED VALUE FACTOR FOR 2005-06			0.00
47	TOTAL DEBT SERVICE ALLOCATION			979,422.66
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			16,629,887.88

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL	LOCAL
	ALLOCATION	CONTRIBUTION

	AVG. CAL.	2006 STATE	MILL	LOCAL	TOTAL		TOTAL		TOTAL
	YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION			
CORINNA	400.0	19.23%	87,850,000	7.44		653,604.00		3,197,927.44	653,604.00 13.43% 7.44M
HARTLAND	314.5	15.12%	115,300,000	7.44		857,832.00		2,514,439.05	857,832.00 17.63% 7.44M
NEWPORT	513.0	24.66%	192,550,000	7.44	1,432,572.00			4,100,930.35	1,432,572.00 29.44% 7.44M
PALMYRA	302.0	14.52%	94,550,000	7.44		703,452.00		2,414,659.72	703,452.00 14.46% 7.44M
PLYMOUTH	236.0	11.34%	54,400,000	7.44		404,736.00		1,885,829.29	404,736.00 8.32% 7.44M
ST. ALBANS	315.0	15.13%	109,300,000	7.44		813,192.00		2,516,102.04	813,192.00 16.72% 7.44M

TOTAL	2,080.5	653,950,000	4,865,388.00	16,629,887.89	4,865,388.00	100.00%	7.44M
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548 - 548

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,629,887.88	4,865,388.00	11,764,499.88
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,629,887.88	4,865,388.00	11,764,499.88
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 MRS A SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			103,340.90
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			11,867,840.78
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 29.26%	STATE SHARE % = 70.74%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 28.64%	STATE SHARE % = 71.36%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	17,280,008.51		