

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 52

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)	932	506	1,438	741	2,179
10 ATTENDING PUPILS (OCTOBER 2006)	948	489	1,437	740	2,177
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	940.0	497.5	1,437.5 (66%)	740.5 (34%)	2,178.0

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	55.3 (17:1)	31.1 (16:1)	49.4 (15:1)	=	135.8	/	160.2	=	.85 X	6701,215	=	3759,382	1936,651
B. GUIDANCE	2.7 (350:1)	1.4 (350:1)	3.0 (250:1)	=	7.1	/	8.5	=	.84 X	353,471	=	195,965	100,951
C. LIBRARIANS	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7	/	3.0	=	.90 X	166,805	=	99,083	51,042
D. HEALTH	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7	/	3.0	=	.90 X	130,369	=	77,439	39,893
E. EDUCATION TECHS	9.4 (100:1)	5.0 (100:1)	3.0 (250:1)	=	17.4	/	22.7	=	.77 X	369,043	=	187,548	96,615
F. LIBRARY TECHS	1.9 (500:1)	1.0 (500:1)	1.5 (500:1)	=	4.4	/	5.0	=	.88 X	95,563	=	55,503	28,592
G. CLERICAL	4.7 (200:1)	2.5 (200:1)	3.7 (200:1)	=	10.9	/	14.8	=	.74 X	408,764	=	199,640	102,845
H. SCHOOL ADMIN.	3.1 (305:1)	1.6 (305:1)	2.4 (315:1)	=	7.1	/	9.7	=	.73 X	683,146	=	329,140	169,557

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	47,438	24,437
B. Supplies and Equipment	311	430	447,063	318,415
C. Professional Development	52	52	74,750	38,506
D. Instructional Leadership Support	21	21	30,188	15,551
E. Co- and Extra-Curricular Student	30	102	43,125	75,531
F. System Administration/Support	359	356	516,063	263,618
G. Operations & Maintenance	956	1,136	1374,250	841,208

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	785,055	404,422
B. Education & Library Technicians	36.00%	87,498	45,075
C. Clerical	29.00%	57,896	29,825
D. School Administrators	14.00%	46,080	23,738

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-118,553	-61,072
16 Adjustment for Title I Revenues	-151,016	-77,796

17 TOTALS	8143,536	4467,602
18 E.P.S. RATES	5,665	6,033

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	1,502.0	743.0	2,245.0		
	OCTOBER 2004	1,434.0	733.0	2,167.0		
	APRIL 2005	1,424.0	721.0	2,145.0		
	OCTOBER 2005	1,431.0	759.0	2,190.0		
	APRIL 2006	1,445.0	740.0	2,185.0		
	OCTOBER 2006	1,444.0	738.0	2,182.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,444.5 +	2.16	X	5,665.00	= 8,195,328.90
	9-12 PUPILS	739.0 +	0.00	X	6,033.00	= 4,458,387.00
	ADULT EDUC. COURSES AT .1	43.4		X	6,033.00	= 261,832.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,665.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.625		X	6,033.00	= 3,770.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3310	478.1	X .15	X	5,665.00	= 406,265.48
	9-12 DISADVANTAGED @ .3310	244.6	X .15	X	6,033.00	= 221,350.77
	K-8 LIMITED ENGLISH PROF.	24.0	X .300	X	5,665.00	= 40,788.00
	9-12 LIMITED ENGLISH PROF.	6.0	X .300	X	6,033.00	= 10,859.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,444.5		X	40.00	= 57,780.00
	9-12 STUDENT ASSESSMENT	739.0		X	40.00	= 29,560.00
	K-8 TECHNOLOGY RESOURCES	1,444.5		X	87.00	= 125,671.50
	9-12 TECHNOLOGY RESOURCES	739.0		X	265.00	= 195,835.00
	K-2 PUPILS	450.5	X .10	X	5,665.00	= 255,208.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 96,484.50
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,359,121.63
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					13,641,165.54
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,641,165.54

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	111,899.13	X	102.90%	=	115,144.20
32	SPECIAL EDUCATION - EPS ALLOCATION					2,303,551.74
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					1,167,010.97
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					132,429.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,718,136.24
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,359,301.78

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST	
	11/01/07 ADDN TO TRIPP JHS	135,000.00		0.00	135,000.00
	11/01/07 LEAVITT HS ADDIN, IN TURN	879,700.00		274,404.81	1,154,104.81
	05/01/08 LEAVITT HS ADDIN, IN TURN	0.00		252,289.15	252,289.15
	11/01/07 NEW ELEM	239,500.00		39,517.50	279,017.50
	05/01/08 NEW ELEM	0.00		31,614.00	31,614.00
42	TOTAL PRINCIPAL & INTEREST	1,254,200.00		597,825.46	1,852,025.46
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				45,136.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,897,161.46
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,256,463.24

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.	2006 STATE	MILL	LOCAL	TOTAL	TOTAL	LOCAL		
	YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION			
GREENE	716.5	32.93%	244,350,000	7.44	1,817,964.00	6,341,153.34	1,817,964.00	32.50%	7.44M
LEEDS	381.5	17.54%	129,500,000	7.44	963,480.00	3,377,583.65	963,480.00	17.23%	7.44M
TURNER	1,077.5	49.53%	377,900,000	7.44	2,811,576.00	9,537,726.24	2,811,576.00	50.27%	7.44M
TOTAL	2,175.5		751,750,000		5,593,020.00	19,256,463.23	5,593,020.00	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	19,256,463.24	5,593,020.00	13,663,443.24
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,256,463.24	5,593,020.00	13,663,443.24
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			39,548.10
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			13,702,991.34
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 29.04%	STATE SHARE % = 70.96%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 28.84%	STATE SHARE % = 71.16%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	19,974,419.33		