

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SABATTUS

2007-08

458 - 044

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	323	194	517	0	517
10 ATTENDING PUPILS (OCTOBER 2006)	300	180	480	0	480
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	311.5	187.0	498.5 (100%)	0.0 (0%)	498.5

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	18.3 (17:1)	11.7 (16:1)	0.0 (15:1)	=	30.0 /	35.6 =	=	.84 X	1559,501 =	=	1309,981	0
B. GUIDANCE	0.9 (350:1)	0.5 (350:1)	0.0 (250:1)	=	1.4 /	2.9 =	=	.48 X	111,027 =	=	53,293	0
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.6 /	0.9 =	=	.67 X	40,245 =	=	26,964	0
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.6 /	1.0 =	=	.60 X	40,686 =	=	24,412	0
E. EDUCATION TECHS	3.1 (100:1)	1.9 (100:1)	0.0 (250:1)	=	5.0 /	3.0 =	=	1.67 X	49,208 =	=	82,177	0
F. LIBRARY TECHS	0.6 (500:1)	0.4 (500:1)	0.0 (500:1)	=	1.0 /	0.0 =	=	1.00 X	0 =	=	12,979	0
G. CLERICAL	1.6 (200:1)	0.9 (200:1)	0.0 (200:1)	=	2.5 /	2.9 =	=	.86 X	79,270 =	=	68,172	0
H. SCHOOL ADMIN.	1.0 (305:1)	0.6 (305:1)	0.0 (315:1)	=	1.6 /	2.0 =	=	.80 X	124,028 =	=	99,222	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	16,451	0
B. Supplies and Equipment	311	430	155,034	0
C. Professional Development	52	52	25,922	0
D. Instructional Leadership Support	21	21	10,469	0
E. Co- and Extra-Curricular Student	30	102	14,955	0
F. System Administration/Support	359	356	178,962	0
G. Operations & Maintenance	956	1,136	476,566	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	268,784	0
B. Education & Library Technicians	36.00%	34,256	0
C. Clerical	29.00%	19,770	0
D. School Administrators	14.00%	13,891	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-40,607	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	2851,652	0
18 E.P.S. RATES	5,720	0

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL			
	APRIL 2004	504.0	0.0	504.0			
	OCTOBER 2004	531.0	0.0	531.0			
	APRIL 2005	548.0	0.0	548.0			
	OCTOBER 2005	523.0	0.0	523.0			
	APRIL 2006	523.0	0.0	523.0			
	OCTOBER 2006	488.0	0.0	488.0			
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES		
	K-8 PUPILS	505.5 +	14.00	X	5,720.00	=	2,971,540.00
	9-12 PUPILS	0.0 +	0.00	X	0.00	=	0.00
	ADULT EDUC. COURSES AT .1	0.0		X	0.00	=	0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,720.00	=	0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,720.00	=	0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X X			
	K-8 DISADVANTAGED @ .3012	152.3	X .15	X	5,720.00	=	130,673.40
	9-12 DISADVANTAGED @ .3012	0.0	X .15	X	0.00	=	0.00
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,720.00	=	2,860.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	0.00	=	0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X X			
	K-8 STUDENT ASSESSMENT	505.5		X	40.00	=	20,220.00
	9-12 STUDENT ASSESSMENT	0.0		X	40.00	=	0.00
	K-8 TECHNOLOGY RESOURCES	505.5		X	87.00	=	43,978.50
	9-12 TECHNOLOGY RESOURCES	0.0		X	265.00	=	0.00
	K-2 PUPILS	159.5	X .10	X	5,720.00	=	91,234.00
	ISOLATED SMALL SCHOOL ADJUSTMENT						
	K-8 SMALL SCHOOL ADJUSTMENT					=	0.00
	9-12 SMALL SCHOOL ADJUSTMENT					=	0.00
	OPERATING ALLOCATION						3,260,505.90
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %						3,097,480.60
30	ADJUSTED TOTAL OPERATING ALLOCATION						3,097,480.60

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	39,990.00	X	102.90%	=	41,149.71
32	SPECIAL EDUCATION - EPS ALLOCATION					796,995.90
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					310,857.60
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					52,556.21
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,201,559.42
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,299,040.02

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07	NEW ELEM AND ADDN/RENV TO	427,400.00	171,727.18	599,127.18
	05/01/08	NEW ELEM AND ADDN/RENV TO	0.00	158,905.19	158,905.19
42	TOTAL PRINCIPAL & INTEREST		427,400.00	330,632.37	758,032.37
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				758,032.37
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,057,072.39

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL	LOCAL		
		AVG. CAL.	2006 STATE	MILL	LOCAL	TOTAL	CONTRIBUTION		
		YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR ALLOCATION			
SABATTUS		505.5 100.00%	144,036,200	7.44	1,071,629.33	5,057,072.39	1,071,629.33	100.00%	7.44M
TOTAL		505.5	144,036,200		1,071,629.33	5,057,072.39	1,071,629.33	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	5,057,072.39	1,071,629.33	3,985,443.06
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,057,072.39	1,071,629.33	3,985,443.06
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			2,622.00
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			3,988,065.06
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 21.19%	STATE SHARE % = 78.81%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 21.14%	STATE SHARE % = 78.86%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,220,097.69		