

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 37

2006-07

537 - 537

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	344.0	199.5	543.5 ( 68%)	260.0 ( 32%)	803.5

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	20.2 (17:1)	12.5 (16:1)	17.3 (15:1)	=	50.0 /	68.4 =	.73 X	2828,821 =	1404,227	660,812
B. GUIDANCE	1.0 (350:1)	0.6 (350:1)	1.0 (250:1)	=	2.6 /	1.9 =	1.37 X	105,556 =	98,336	46,276
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =	.90 X	43,180 =	26,426	12,436
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	0.0 =	.90 X	0 =	21,409	10,075
E. EDUCATION TECHS	3.4 (100:1)	2.0 (100:1)	1.0 (250:1)	=	6.4 /	12.0 =	.53 X	218,137 =	78,617	36,996
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.5 (500:1)	=	1.6 /	0.0 =	1.60 X	0 =	13,765	6,478
G. CLERICAL	1.7 (200:1)	1.0 (200:1)	1.3 (200:1)	=	4.0 /	4.5 =	.89 X	121,252 =	73,382	34,532
H. SCHOOL ADMIN.	1.1 (305:1)	0.7 (305:1)	0.8 (315:1)	=	2.6 /	6.9 =	.38 X	425,290 =	109,895	51,715

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	17,392	8,320
B. Supplies and Equipment	302	418	164,137	108,680
C. Professional Development	51	51	27,719	13,260
D. Instructional Leadership Support	20	20	10,870	5,200
E. Co- and Extra-Curricular Student	29	99	15,762	25,740
F. System Administration/Support	349	346	189,682	89,960
G. Operations & Maintenance	929	1,104	504,912	287,040

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	294,576	138,624
B. Education & Library Technicians	36.00%	33,258	15,651
C. Clerical	29.00%	21,281	10,014
D. School Administrators	14.00%	15,385	7,240

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-353,271	-166,267
16 Adjustment for Title I Revenues	-208,687	-98,205

17 TOTALS	2559,071	1304,576
18 E.P.S. RATES	4,709	5,018

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2006-07

537 - 537

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	577.0	255.0	832.0		
	OCTOBER 2003	567.0	259.0	826.0		
	APRIL 2004	567.0	256.0	823.0		
	OCTOBER 2004	547.0	247.0	794.0		
	APRIL 2005	539.0	252.0	791.0		
	OCTOBER 2005	524.0	274.0	798.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	531.5 +	22.00	X	4,709.00	= 2,606,431.50
	9-12 PUPILS	263.0 +	0.00	X	5,018.00	= 1,319,734.00
	ADULT EDUC. COURSES AT .1	0.7		X	5,018.00	= 3,512.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,709.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	5,018.00	= 5,018.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6028	320.4	X .15	X	4,709.00	= 226,314.54
	9-12 DISADVANTAGED @ .6028	158.5	X .15	X	5,018.00	= 119,302.95
	K-8 LIMITED ENGLISH PROF.	14.0	X .300	X	4,709.00	= 19,777.80
	9-12 LIMITED ENGLISH PROF.	8.0	X .300	X	5,018.00	= 12,043.20
	TRANSITION ADJUST. FOR LIMITED ENGLISH PROF. (> 15 STUDENTS AND < 26)					= 4,339.23
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	531.5		X	79.00	= 41,988.50
	9-12 STUDENT ASSESSMENT	263.0		X	79.00	= 20,777.00
	K-8 TECHNOLOGY RESOURCES	531.5		X	85.00	= 45,177.50
	9-12 TECHNOLOGY RESOURCES	263.0		X	258.00	= 67,854.00
	K-2 PUPILS	169.0	X .10	X	4,709.00	= 79,582.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,571,852.92
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					4,114,667.62
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,114,667.62

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S.A.D. 37

2006-07

537 - 537

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					808,486.62
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	110,015.73	X	102.40%	=	112,656.11
35	TRANSPORTATION - EPS ALLOCATION					394,053.29
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					62,115.50
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,377,311.52
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,491,979.14

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST		
42	TOTAL PRINCIPAL & INTEREST	0.00		0.00		0.00
43	APPROVED LEASES FOR 2005-06					0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06					69,000.00
44	INSURED VALUE FACTOR FOR 2004-05					0.00
47	TOTAL DEBT SERVICE ALLOCATION					69,000.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					5,560,979.14

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		LOCAL CONTRIBUTION		
ADDISON	169.5	21.33%	96,500,000	7.60	733,400.00		1,186,156.85		733,400.00	24.16%	7.60M
CHERRYFIELD	168.0	21.15%	58,100,000	7.60	441,560.00		1,176,147.09		441,560.00	14.55%	7.60M
COLUMBIA	64.5	8.12%	25,100,000	7.60	190,760.00		451,551.51		190,760.00	6.28%	7.60M
COLUMBIA FALLS	92.5	11.64%	23,050,000	7.60	175,180.00		647,297.97		175,180.00	5.77%	7.60M
HARRINGTON	121.0	15.23%	71,050,000	7.60	539,980.00		846,937.12		539,980.00	17.79%	7.60M
MILBRIDGE	179.0	22.53%	125,600,000	7.60	954,560.00		1,252,888.60		954,560.00	31.45%	7.60M
<b>TOTAL</b>	<b>794.5</b>		<b>399,400,000</b>		<b>3,035,440.00</b>		<b>5,560,979.14</b>		<b>3,035,440.00</b>	<b>100.00%</b>	<b>7.60M</b>

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S.A.D. 37

2006-07

537 - 537

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,560,979.14	3,035,440.00	2,525,539.14
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,560,979.14	3,035,440.00	2,525,539.14
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			413,545.32
59A MINIMUM TEACHER SALARY ADJUSTMENT			1,256.00
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			2,940,340.46
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 54.58% STATE SHARE % = 45.42%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 47.13% STATE SHARE % = 52.87%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,018,164.44		