

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 57

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) | 1,542 | 938 | 2,480 | 1,111 | 3,591 |
| 10 ATTENDING PUPILS (OCTOBER 2006) | 1,535 | 919 | 2,454 | 1,177 | 3,631 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 1,538.5 | 928.5 | 2,467.0 (68%) | 1,144.0 (32%) | 3,611.0 |

| 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 | 90.5 (17:1) | 58.0 (16:1) | 76.3 (15:1) | = | 224.8 / | 223.0 = | = | 1.01 X | 9600,078 = | = | 6593,334 | 3102,745 |
| B. GUIDANCE | 4.4 (350:1) | 2.7 (350:1) | 4.6 (250:1) | = | 11.7 / | 14.0 = | = | .84 X | 606,915 = | = | 346,670 | 163,139 |
| C. LIBRARIANS | 1.9 (800:1) | 1.2 (800:1) | 1.4 (800:1) | = | 4.5 / | 3.0 = | = | 1.50 X | 142,094 = | = | 144,936 | 68,205 |
| D. HEALTH | 1.9 (800:1) | 1.2 (800:1) | 1.4 (800:1) | = | 4.5 / | 5.0 = | = | .90 X | 208,241 = | = | 127,444 | 59,973 |
| E. EDUCATION TECHS | 15.4 (100:1) | 9.3 (100:1) | 4.6 (250:1) | = | 29.3 / | 40.6 = | = | .72 X | 714,142 = | = | 349,644 | 164,538 |
| F. LIBRARY TECHS | 3.1 (500:1) | 1.9 (500:1) | 2.3 (500:1) | = | 7.3 / | 8.4 = | = | .87 X | 158,063 = | = | 93,510 | 44,005 |
| G. CLERICAL | 7.7 (200:1) | 4.6 (200:1) | 5.7 (200:1) | = | 18.0 / | 16.3 = | = | 1.10 X | 455,695 = | = | 340,860 | 160,405 |
| H. SCHOOL ADMIN. | 5.0 (305:1) | 3.0 (305:1) | 3.6 (315:1) | = | 11.6 / | 10.7 = | = | 1.08 X | 796,046 = | = | 584,616 | 275,114 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 33 | 33 | 81,411 | 37,752 |
| B. Supplies and Equipment | 311 | 430 | 767,237 | 491,920 |
| C. Professional Development | 52 | 52 | 128,284 | 59,488 |
| D. Instructional Leadership Support | 21 | 21 | 51,807 | 24,024 |
| E. Co- and Extra-Curricular Student | 30 | 102 | 74,010 | 116,688 |
| F. System Administration/Support | 359 | 356 | 885,653 | 407,264 |
| G. Operations & Maintenance | 956 | 1,136 | 2358,452 | 1299,584 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 1370,353 | 644,872 |
| B. Education & Library Technicians | 36.00% | 159,535 | 75,075 |
| C. Clerical | 29.00% | 98,849 | 46,517 |
| D. School Administrators | 14.00% | 81,846 | 38,516 |

| | | |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03) | 311,190 | 146,425 |
| 16 Adjustment for Title I Revenues | -287,500 | -135,294 |

| | | |
|-----------------|-----------|----------|
| 17 TOTALS | 14662,141 | 7290,955 |
| 18 E.P.S. RATES | 5,943 | 6,373 |

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A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
|----|---|--------------------------|--------------------------|---------|------------------|-----------------|
| | APRIL 2004 | 2,584.0 | 1,107.0 | 3,691.0 | | |
| | OCTOBER 2004 | 2,574.0 | 1,144.0 | 3,718.0 | | |
| | APRIL 2005 | 2,540.0 | 1,087.0 | 3,627.0 | | |
| | OCTOBER 2005 | 2,473.0 | 1,173.0 | 3,646.0 | | |
| | APRIL 2006 | 2,488.0 | 1,119.0 | 3,607.0 | | |
| | OCTOBER 2006 | 2,456.0 | 1,177.0 | 3,633.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 2,472.0 + | 47.16 | X | 5,943.00 | = 14,971,367.88 |
| | 9-12 PUPILS | 1,148.0 + | 0.00 | X | 6,373.00 | = 7,316,204.00 |
| | ADULT EDUC. COURSES AT .1 | 33.2 | | X | 6,373.00 | = 211,583.60 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,943.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 1.500 | | X | 6,373.00 | = 9,559.50 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .3033 | 749.8 | X .15 | X | 5,943.00 | = 668,409.21 |
| | 9-12 DISADVANTAGED @ .3033 | 348.2 | X .15 | X | 6,373.00 | = 332,861.79 |
| | K-8 LIMITED ENGLISH PROF. | 9.0 | X .500 | X | 5,943.00 | = 26,743.50 |
| | 9-12 LIMITED ENGLISH PROF. | 3.0 | X .500 | X | 6,373.00 | = 9,559.50 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 2,472.0 | | X | 40.00 | = 98,880.00 |
| | 9-12 STUDENT ASSESSMENT | 1,148.0 | | X | 40.00 | = 45,920.00 |
| | K-8 TECHNOLOGY RESOURCES | 2,472.0 | | X | 87.00 | = 215,064.00 |
| | 9-12 TECHNOLOGY RESOURCES | 1,148.0 | | X | 265.00 | = 304,220.00 |
| | K-2 PUPILS | 751.0 | X .10 | X | 5,943.00 | = 446,319.30 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 24,656,692.28 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % | | | | | 23,423,857.66 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 23,423,857.66 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06 | 275,611.61 | X | 102.90% | = | 283,604.35 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 3,667,689.64 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06 | 153,619.29 | X | 102.90% | = | 158,074.25 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 1,952,305.07 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07 | | | | | 220,840.76 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 6,282,514.07 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 29,706,371.73 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE NAME OF PROJECT | PRINCIPAL | | INTEREST | | |
|-----|---|--------------|--|------------|--|---------------|
| | 11/01/07 NEW "LINE" ELEM SCHOOL-LI | 131,612.90 | | 0.00 | | 131,612.90 |
| | 11/01/07 NEW MASSABESIC MIDDLE SCH | 1,009,096.00 | | 424,829.71 | | 1,433,925.71 |
| | 05/01/08 NEW MASSABESIC MIDDLE SCH | 0.00 | | 395,565.91 | | 395,565.91 |
| 42 | TOTAL PRINCIPAL & INTEREST | 1,140,708.90 | | 820,395.62 | | 1,961,104.52 |
| 43 | APPROVED LEASES FOR 2006-07 | | | | | 151,168.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2006-07 | | | | | 59,136.00 |
| 44 | INSURED VALUE FACTOR FOR 2005-06 | | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | | 2,171,408.52 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | | 31,877,780.25 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

| | AVG. CAL. YEAR PUPILS | 2006 STATE VALUATION | X | MILL EXPECTATION | = | LOCAL CONTRIBUTION | OR | TOTAL ALLOCATION | | | |
|-----------|-----------------------|----------------------|-------------|------------------|---|--------------------|----|------------------|--------------|--------|-------|
| ALFRED | 371.0 | 10.25% | 240,450,000 | 7.44 | | 1,788,948.00 | | 3,267,472.48 | 1,788,948.00 | 11.31% | 7.44M |
| LIMERICK | 493.0 | 13.62% | 238,750,000 | 7.44 | | 1,776,300.00 | | 4,341,753.67 | 1,776,300.00 | 11.23% | 7.44M |
| LYMAN | 630.5 | 17.42% | 395,150,000 | 7.44 | | 2,939,916.00 | | 5,553,109.32 | 2,939,916.00 | 18.58% | 7.44M |
| NEWFIELD | 245.5 | 6.78% | 201,400,000 | 7.44 | | 1,498,416.00 | | 2,161,313.50 | 1,498,416.00 | 9.47% | 7.44M |
| SHAPLEIGH | 411.0 | 11.36% | 427,900,000 | 7.44 | | 3,183,576.00 | | 3,621,315.84 | 3,183,576.00 | 20.12% | 7.44M |
| WATERBORO | 1,467.5 | 40.57% | 622,850,000 | 7.44 | | 4,634,004.00 | | 12,932,815.45 | 4,634,004.00 | 29.29% | 7.44M |

| | | | | | | | |
|-------|---------|---------------|---------------|---------------|---------------|---------|-------|
| TOTAL | 3,618.5 | 2,126,500,000 | 15,821,160.00 | 31,877,780.26 | 15,821,160.00 | 100.00% | 7.44M |
|-------|---------|---------------|---------------|---------------|---------------|---------|-------|

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

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|------------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 31,877,780.25 | 15,821,160.00 | 16,056,620.25 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 31,877,780.25 | 15,821,160.00 | 16,056,620.25 |
| 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 | | | 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 | | | 16,056,620.25 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | LOCAL SHARE % = 49.63% | STATE SHARE % = 50.37% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | LOCAL SHARE % = 49.63% | STATE SHARE % = 50.37% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 33,110,614.87 | | |