

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. 6

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) | 1,803 | 952 | 2,755 | 1,215 | 3,970 |
| 10 ATTENDING PUPILS (OCTOBER 2006) | 1,875 | 962 | 2,837 | 1,269 | 4,106 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 1,839.0 | 957.0 | 2,796.0 (69%) | 1,242.0 (31%) | 4,038.0 |

| 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 | 108.2 (17:1) | 59.8 (16:1) | 82.8 (15:1) | = | 250.8 / | 262.5 = | = | .96 X | 11430,617 = | = | 7571,640 | 3401,752 |
| B. GUIDANCE | 5.3 (350:1) | 2.7 (350:1) | 5.0 (250:1) | = | 13.0 / | 17.7 = | = | .73 X | 793,079 = | = | 399,474 | 179,474 |
| C. LIBRARIANS | 2.3 (800:1) | 1.2 (800:1) | 1.6 (800:1) | = | 5.1 / | 5.0 = | = | 1.02 X | 258,298 = | = | 181,790 | 81,674 |
| D. HEALTH | 2.3 (800:1) | 1.2 (800:1) | 1.6 (800:1) | = | 5.1 / | 6.0 = | = | .85 X | 273,425 = | = | 160,364 | 72,047 |
| E. EDUCATION TECHS | 18.4 (100:1) | 9.6 (100:1) | 5.0 (250:1) | = | 33.0 / | 73.3 = | = | .45 X | 1180,573 = | = | 366,568 | 164,690 |
| F. LIBRARY TECHS | 3.7 (500:1) | 1.9 (500:1) | 2.5 (500:1) | = | 8.1 / | 2.0 = | = | 4.05 X | 31,807 = | = | 88,884 | 39,934 |
| G. CLERICAL | 9.2 (200:1) | 4.8 (200:1) | 6.2 (200:1) | = | 20.2 / | 20.0 = | = | 1.01 X | 563,263 = | = | 392,538 | 176,358 |
| H. SCHOOL ADMIN. | 6.0 (305:1) | 3.1 (305:1) | 3.9 (315:1) | = | 13.0 / | 10.0 = | = | 1.30 X | 744,875 = | = | 668,153 | 300,185 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 33 | 33 | 92,268 | 40,986 |
| B. Supplies and Equipment | 311 | 430 | 869,556 | 534,060 |
| C. Professional Development | 52 | 52 | 145,392 | 64,584 |
| D. Instructional Leadership Support | 21 | 21 | 58,716 | 26,082 |
| E. Co- and Extra-Curricular Student | 30 | 102 | 83,880 | 126,684 |
| F. System Administration/Support | 359 | 356 | 1003,764 | 442,152 |
| G. Operations & Maintenance | 956 | 1,136 | 2672,976 | 1410,912 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 1579,521 | 709,640 |
| B. Education & Library Technicians | 36.00% | 163,963 | 73,665 |
| C. Clerical | 29.00% | 113,836 | 51,144 |
| D. School Administrators | 14.00% | 93,541 | 42,026 |

| | | |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08) | 949,803 | 426,686 |
| 16 Adjustment for Title I Revenues | -296,238 | -133,092 |

| | | |
|-----------------|-----------|----------|
| 17 TOTALS | 17360,388 | 8231,642 |
| 18 E.P.S. RATES | 6,209 | 6,628 |

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A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
|----|---|--------------------------|--------------------------|---------|------------------|-----------------|
| | APRIL 2004 | 2,761.0 | 1,239.0 | 4,000.0 | | |
| | OCTOBER 2004 | 2,744.0 | 1,276.0 | 4,020.0 | | |
| | APRIL 2005 | 2,761.0 | 1,250.0 | 4,011.0 | | |
| | OCTOBER 2005 | 2,760.0 | 1,280.0 | 4,040.0 | | |
| | APRIL 2006 | 2,760.0 | 1,227.0 | 3,987.0 | | |
| | OCTOBER 2006 | 2,859.0 | 1,287.0 | 4,146.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 2,809.5 + | 0.00 | X | 6,209.00 | = 17,444,185.50 |
| | 9-12 PUPILS | 1,257.0 + | 2.83 | X | 6,628.00 | = 8,350,153.24 |
| | ADULT EDUC. COURSES AT .1 | 5.8 | | X | 6,628.00 | = 38,442.40 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,209.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 1.500 | | X | 6,628.00 | = 9,942.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .3533 | 992.6 | X .15 | X | 6,209.00 | = 924,458.01 |
| | 9-12 DISADVANTAGED @ .3533 | 444.1 | X .15 | X | 6,628.00 | = 441,524.22 |
| | K-8 LIMITED ENGLISH PROF. | 16.0 | X .300 | X | 6,209.00 | = 29,803.20 |
| | 9-12 LIMITED ENGLISH PROF. | 3.0 | X .300 | X | 6,628.00 | = 5,965.20 |
| | TRANSITION ADJUST. FOR LIMITED ENGLISH PROF. (> 15 STUDENTS AND < 26) | | | | | = 22,108.60 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 2,809.5 | | X | 40.00 | = 112,380.00 |
| | 9-12 STUDENT ASSESSMENT | 1,257.0 | | X | 40.00 | = 50,280.00 |
| | K-8 TECHNOLOGY RESOURCES | 2,809.5 | | X | 87.00 | = 244,426.50 |
| | 9-12 TECHNOLOGY RESOURCES | 1,257.0 | | X | 265.00 | = 333,105.00 |
| | K-2 PUPILS | 941.0 | X .10 | X | 6,209.00 | = 584,266.90 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 28,591,040.77 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % | | | | | 27,161,488.73 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 27,161,488.73 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06 | 154,907.00 | X | 102.90% | = | 159,399.30 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 4,424,429.30 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06 | 421,716.14 | X | 102.90% | = | 433,945.91 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 1,984,957.99 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07 | | | | | 447,764.80 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 7,450,497.30 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 34,611,986.03 |

C. DEBT SERVICE ALLOCATIONS

| | | | | | |
|-----|---|---------------------------|------------|------------|---------------|
| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
| | 11/01/07 | BONNY EAGLE HS ADDITION | 180,000.00 | 0.00 | 180,000.00 |
| | 05/01/08 | BONNY EAGLE HS ADDITION | 0.00 | 6,737.50 | 6,737.50 |
| | 11/01/07 | ADDTN TO BONNEY EAGLE MID | 424,966.00 | 84,518.83 | 509,484.83 |
| | 05/01/08 | ADDTN TO BONNEY EAGLE MID | 0.00 | 75,431.47 | 75,431.47 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 604,966.00 | 166,687.80 | 771,653.80 |
| 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 | | | | 771,653.80 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 35,383,639.83 |

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

| | AVG. CAL. YEAR PUPILS | 2006 STATE VALUATION X | MILL EXPECTATION = | LOCAL CONTRIBUTION | TOTAL ALLOCATION OR | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|-------------|-----------------------|------------------------|--------------------|--------------------|---------------------|------------------|--------------------|--------|-------|
| BUXTON | 1,255.0 | 30.93% | 603,650,000 | 7.44 | 4,491,156.00 | 10,944,159.80 | 4,491,156.00 | 28.74% | 7.44M |
| FRYE ISLAND | 0.0 | 0.00% | 111,900,000 | 7.44 | 832,536.00 | 0.00 | 0.00 | 0.00% | 0.00M |
| HOLLIS | 653.5 | 16.10% | 343,350,000 | 7.44 | 2,554,524.00 | 5,696,766.01 | 2,554,524.00 | 16.35% | 7.44M |
| LIMINGTON | 604.5 | 14.90% | 226,050,000 | 7.44 | 1,681,812.00 | 5,272,162.33 | 1,681,812.00 | 10.76% | 7.44M |
| STANDISH | 1,545.0 | 38.07% | 927,550,000 | 7.44 | 6,900,972.00 | 13,470,551.68 | 6,900,972.00 | 44.15% | 7.44M |

| | | | | | | | |
|-------|---------|---------------|---------------|---------------|---------------|---------|-------|
| TOTAL | 4,058.0 | 2,212,500,000 | 16,461,000.00 | 35,383,639.82 | 15,628,464.00 | 100.00% | 7.06M |
|-------|---------|---------------|---------------|---------------|---------------|---------|-------|

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------------|-----------------------|------------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 35,383,639.83 | 15,628,464.00 | 19,755,175.83 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 35,383,639.83 | 15,628,464.00 | 19,755,175.83 |
| 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 | | | 81,710.00 |
| 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 | | | 6,788.80 |
| 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 | | | 19,843,674.63 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 44.17% | | STATE SHARE % = 55.83% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 43.92% | | STATE SHARE % = 56.08% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 36,813,191.87 | | |