

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 7

2007-08

507 - 507

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	30	17	47	24	71
10 ATTENDING PUPILS (OCTOBER 2006)	31	14	45	21	66
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	30.5	15.5	46.0 (67%)	22.5 (33%)	68.5

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	1.8 (17:1)	1.0 (16:1)	1.5 (15:1)	=	4.3 /	12.9 =	=	.33 X	546,840 =	=	120,906	59,551
B. GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.1 (250:1)	=	0.2 /	1.8 =	=	.11 X	63,545 =	=	4,683	2,307
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
E. EDUCATION TECHS	0.3 (100:1)	0.2 (100:1)	0.1 (250:1)	=	0.6 /	0.0 =	=	.60 X	0 =	=	4,874	2,400
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	1.0 =	=	.10 X	16,260 =	=	1,089	537
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.1 (200:1)	=	0.4 /	1.0 =	=	.40 X	24,510 =	=	6,569	3,235
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.1 (315:1)	=	0.3 /	0.9 =	=	.33 X	56,131 =	=	12,410	6,113

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	1,518	743
B. Supplies and Equipment	311	430	14,306	9,675
C. Professional Development	52	52	2,392	1,170
D. Instructional Leadership Support	21	21	966	473
E. Co- and Extra-Curricular Student	30	102	1,380	2,295
F. System Administration/Support	359	356	16,514	8,010
G. Operations & Maintenance	956	1,136	43,976	25,560

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	23,862	11,753
B. Education & Library Technicians	36.00%	2,147	1,057
C. Clerical	29.00%	1,905	938
D. School Administrators	14.00%	1,737	856

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	261,234	136,673
18 E.P.S. RATES	5,679	6,074

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 7

2007-08

507 - 507

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	43.0	20.0	63.0		
	OCTOBER 2004	42.0	18.0	60.0		
	APRIL 2005	42.0	18.0	60.0		
	OCTOBER 2005	45.0	23.0	68.0		
	APRIL 2006	47.0	24.0	71.0		
	OCTOBER 2006	44.0	21.0	65.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	45.5 +	0.00	X	5,679.00	= 258,394.50
	9-12 PUPILS	22.5 +	0.00	X	6,074.00	= 136,665.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,074.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,679.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,074.00	= 1,518.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0000	0.0	X .15	X	5,679.00	= 0.00
	9-12 DISADVANTAGED @ .0000	0.0	X .15	X	6,074.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,679.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,074.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	45.5		X	40.00	= 1,820.00
	9-12 STUDENT ASSESSMENT	22.5		X	40.00	= 900.00
	K-8 TECHNOLOGY RESOURCES	45.5		X	87.00	= 3,958.50
	9-12 TECHNOLOGY RESOURCES	22.5		X	265.00	= 5,962.50
	K-2 PUPILS	14.5	X .10	X	5,679.00	= 8,234.55
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 58,369.92
	9-12 SMALL SCHOOL ADJUSTMENT					= 32,285.75
	OPERATING ALLOCATION					508,109.22
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					482,703.75
30	ADJUSTED TOTAL OPERATING ALLOCATION					482,703.75

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 7

2007-08

507 - 507

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					128,490.90
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	19,264.66	X	102.90%	=	19,823.34
35	TRANSPORTATION - EPS ALLOCATION					36,829.72
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					185,143.96
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					667,847.71

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 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				14,917.68
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				14,917.68
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				682,765.39

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
NORTH HAVEN	68.0 100.00%	286,100,000	7.44	2,128,584.00		682,765.39	682,765.39	100.00%	2.39M
TOTAL	68.0	286,100,000		2,128,584.00		682,765.39	682,765.39	100.00%	2.39M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 7

2007-08

507 - 507

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	682,765.39	682,765.39	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		107,932.36-	107,932.36
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	682,765.39	574,833.03	107,932.36
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			2,215.40
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			110,147.76
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 83.87%	STATE SHARE % = 16.13%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	708,170.86		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
NORTH HAVEN		682,765.39	574,833.03	100.00%	2.01
TOTAL		682,765.39	574,833.03	100.00%	2.01