

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 15

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)	824	463	1,287	730	2,017
10 ATTENDING PUPILS (OCTOBER 2006)	843	454	1,297	691	1,988
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	833.5	458.5	1,292.0 (65%)	710.5 (35%)	2,002.5

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	49.0 (17:1)	28.7 (16:1)	47.4 (15:1)	=	125.1	/	134.0	=	.93 X	5953,056	=	3598,622	1937,720
B. GUIDANCE	2.4 (350:1)	1.3 (350:1)	2.8 (250:1)	=	6.5	/	10.1	=	.64 X	440,580	=	183,281	98,690
C. LIBRARIANS	1.0 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.5	/	1.0	=	2.50 X	37,951	=	61,671	33,207
D. HEALTH	1.0 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.5	/	2.0	=	1.25 X	94,933	=	77,133	41,533
E. EDUCATION TECHS	8.3 (100:1)	4.6 (100:1)	2.8 (250:1)	=	15.7	/	22.6	=	.69 X	357,680	=	160,419	86,380
F. LIBRARY TECHS	1.7 (500:1)	0.9 (500:1)	1.4 (500:1)	=	4.0	/	4.0	=	1.00 X	75,880	=	49,322	26,558
G. CLERICAL	4.2 (200:1)	2.3 (200:1)	3.6 (200:1)	=	10.1	/	10.0	=	1.01 X	282,765	=	185,635	99,958
H. SCHOOL ADMIN.	2.7 (305:1)	1.5 (305:1)	2.3 (315:1)	=	6.5	/	8.0	=	.81 X	569,820	=	300,010	161,544

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	42,636	23,447
B. Supplies and Equipment	311	430	401,812	305,515
C. Professional Development	52	52	67,184	36,946
D. Instructional Leadership Support	21	21	27,132	14,921
E. Co- and Extra-Curricular Student	30	102	38,760	72,471
F. System Administration/Support	359	356	463,828	252,938
G. Operations & Maintenance	956	1,136	1235,152	807,128

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	744,934	401,119
B. Education & Library Technicians	36.00%	75,507	40,658
C. Clerical	29.00%	53,834	28,988
D. School Administrators	14.00%	42,001	22,616

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	446,000	240,193
16 Adjustment for Title I Revenues	-145,336	-78,258

17 TOTALS	8109,536	4654,272
18 E.P.S. RATES	6,277	6,551

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	1,385.0	626.0	2,011.0		
	OCTOBER 2004	1,339.0	689.0	2,028.0		
	APRIL 2005	1,354.0	669.0	2,023.0		
	OCTOBER 2005	1,275.0	707.0	1,982.0		
	APRIL 2006	1,291.0	686.0	1,977.0		
	OCTOBER 2006	1,298.0	652.0	1,950.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,294.5 +	29.16	X	6,277.00	= 8,308,613.82
	9-12 PUPILS	669.0 +	2.50	X	6,551.00	= 4,398,996.50
	ADULT EDUC. COURSES AT .1	6.1		X	6,551.00	= 39,961.10
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,277.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.625		X	6,551.00	= 17,196.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2357	305.1	X .15	X	6,277.00	= 287,266.91
	9-12 DISADVANTAGED @ .2357	157.7	X .15	X	6,551.00	= 154,963.91
	K-8 LIMITED ENGLISH PROF.	8.0	X .500	X	6,277.00	= 25,108.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,551.00	= 6,551.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,294.5		X	40.00	= 51,780.00
	9-12 STUDENT ASSESSMENT	669.0		X	40.00	= 26,760.00
	K-8 TECHNOLOGY RESOURCES	1,294.5		X	87.00	= 112,621.50
	9-12 TECHNOLOGY RESOURCES	669.0		X	265.00	= 177,285.00
	K-2 PUPILS	431.0	X .10	X	6,277.00	= 270,538.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,877,642.82
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					13,183,760.67
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,183,760.67

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	60,494.65	X	102.90%	=	62,248.99
32	SPECIAL EDUCATION - EPS ALLOCATION					2,199,098.07
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	230,259.36	X	102.90%	=	236,936.88
35	TRANSPORTATION - EPS ALLOCATION					1,022,553.06
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					100,024.40
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,620,861.41
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					16,804,622.08

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07	NEW MIDDLE SCHOOL	180,000.00	0.00	180,000.00
	05/01/08	NEW MIDDLE SCHOOL	0.00	6,660.00	6,660.00
	11/01/07	NEW MIDDLE SCHOOL	118,000.00	0.00	118,000.00
	05/01/08	NEW MIDDLE SCHOOL	0.00	8,614.00	8,614.00
	11/01/07	ADDL FUNDS FOR NEW MIDDLE	11,250.00	0.00	11,250.00
	05/01/08	ADDL FUNDS FOR NEW MIDDLE	0.00	1,244.53	1,244.53
	11/01/07	ADDL FUNDS-COMplete MIDDLE	6,250.00	1,262.50	7,512.50
	05/01/08	ADDL FUNDS-COMplete MIDDLE	0.00	1,054.69	1,054.69
	11/01/07	BURCHARD DUNN SCH, NEW GL	56,750.00	47,959.27	104,709.27
	05/01/08	BURCHARD DUNN SCH, NEW GL	0.00	44,093.99	44,093.99
42	TOTAL PRINCIPAL & INTEREST		372,250.00	110,888.98	483,138.98
43	APPROVED LEASES FOR 2006-07				9,876.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				493,014.98
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				17,297,637.06

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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			
GRAY	1,045.0	53.38%	726,550,000	7.44	5,405,532.00	9,233,478.66	5,405,532.00	65.99%	7.44M
NEW GLOUCESTER	912.5	46.62%	374,400,000	7.44	2,785,536.00	8,064,158.40	2,785,536.00	34.01%	7.44M
TOTAL	1,957.5		1,100,950,000		8,191,068.00	17,297,637.06	8,191,068.00	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	17,297,637.06	8,191,068.00	9,106,569.06
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,297,637.06	8,191,068.00	9,106,569.06
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 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			9,106,569.06
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 47.35%		STATE SHARE % = 52.65%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 47.35%		STATE SHARE % = 52.65%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	17,991,519.21		