

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. 16

2007-08

516 - 516

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	326	260	586	397	983
10 ATTENDING PUPILS (OCTOBER 2006)	326	241	567	415	982
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	326.0	250.5	576.5 ( 59%)	406.0 ( 41%)	982.5

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	19.2 (17:1)	15.7 (16:1)	27.1 (15:1)	=	62.0	/	69.7	=	.89 X	3111,445	=	1633,820	1135,366
B. GUIDANCE	0.9 (350:1)	0.7 (350:1)	1.6 (250:1)	=	3.2	/	3.6	=	.89 X	199,168	=	104,583	72,677
C. LIBRARIANS	0.4 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.2	/	1.0	=	1.20 X	55,602	=	39,366	27,356
D. HEALTH	0.4 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.2	/	1.9	=	.63 X	90,296	=	33,563	23,323
E. EDUCATION TECHS	3.3 (100:1)	2.5 (100:1)	1.6 (250:1)	=	7.4	/	10.3	=	.72 X	170,872	=	72,587	50,441
F. LIBRARY TECHS	0.7 (500:1)	0.5 (500:1)	0.8 (500:1)	=	2.0	/	2.0	=	1.00 X	36,514	=	21,543	14,971
G. CLERICAL	1.6 (200:1)	1.3 (200:1)	2.0 (200:1)	=	4.9	/	4.9	=	1.00 X	134,621	=	79,426	55,195
H. SCHOOL ADMIN.	1.1 (305:1)	0.8 (305:1)	1.3 (315:1)	=	3.2	/	2.8	=	1.14 X	199,437	=	134,141	93,217

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	19,025	13,398
B. Supplies and Equipment	311	430	179,292	174,580
C. Professional Development	52	52	29,978	21,112
D. Instructional Leadership Support	21	21	12,107	8,526
E. Co- and Extra-Curricular Student	30	102	17,295	41,412
F. System Administration/Support	359	356	206,964	144,536
G. Operations & Maintenance	956	1,136	551,134	461,216

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	344,153	239,157
B. Education & Library Technicians	36.00%	33,887	23,548
C. Clerical	29.00%	23,034	16,007
D. School Administrators	14.00%	18,780	13,050

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-127,895	-88,885
16 Adjustment for Title I Revenues	-80,618	-56,022

17 TOTALS	3346,164	2484,179
18 E.P.S. RATES	5,804	6,119

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 16

2007-08

516 - 516

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	563.0	289.0	852.0		
	OCTOBER 2004	522.0	291.0	813.0		
	APRIL 2005	519.0	283.0	802.0		
	OCTOBER 2005	515.0	290.0	805.0		
	APRIL 2006	521.0	284.0	805.0		
	OCTOBER 2006	507.0	293.0	800.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	514.0 +	10.50	X	5,804.00	= 3,044,198.00
	9-12 PUPILS	288.5 +	0.00	X	6,119.00	= 1,765,331.50
	ADULT EDUC. COURSES AT .1	3.9		X	6,119.00	= 23,864.10
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,804.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,119.00	= 3,059.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3452	177.4	X .15	X	5,804.00	= 154,444.44
	9-12 DISADVANTAGED @ .3452	99.6	X .15	X	6,119.00	= 91,417.86
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,804.00	= 2,902.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,119.00	= 6,119.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	514.0		X	40.00	= 20,560.00
	9-12 STUDENT ASSESSMENT	288.5		X	40.00	= 11,540.00
	K-8 TECHNOLOGY RESOURCES	514.0		X	87.00	= 44,718.00
	9-12 TECHNOLOGY RESOURCES	288.5		X	265.00	= 76,452.50
	K-2 PUPILS	181.0	X .10	X	5,804.00	= 105,052.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,349,659.30
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					5,082,176.33
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,082,176.33

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 16

2007-08

516 - 516

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,026,895.01
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	67,985.62	X	102.90%	=	69,957.20
35	TRANSPORTATION - EPS ALLOCATION					351,933.48
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,448,785.69
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,530,962.02

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07	ADDN & REN TO HALL-DALE H	182,500.00	0.00		182,500.00
	05/01/08	ADDN & REN TO HALL-DALE H	0.00	12,957.00		12,957.00
	11/01/07	ADDL FUNDS-HALL DALE HS	5,600.00	0.00		5,600.00
	05/01/08	ADDL FUNDS-HALL DALE HS	0.00	619.50		619.50
	11/01/07	NEW HALL-DALE ELEM SCHOOL	495,389.00	208,310.93		703,699.93
	05/01/08	NEW HALL-DALE ELEM SCHOOL	0.00	194,192.36		194,192.36
42	TOTAL PRINCIPAL & INTEREST		683,489.00	416,079.79		1,099,568.79
43	APPROVED LEASES FOR 2006-07					34,398.67
43A	APPROVED LEASE PURCHASES FOR 2006-07					34,944.00
44	INSURED VALUE FACTOR FOR 2005-06					0.00
47	TOTAL DEBT SERVICE ALLOCATION					1,168,911.46
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					7,699,873.48

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
FARMINGDALE	484.5	60.52%	145,950,000	7.44	1,085,868.00		4,659,963.43	1,085,868.00	47.87%	7.44M
HALLOWELL	316.0	39.48%	158,950,000	7.44	1,182,588.00		3,039,910.05	1,182,588.00	52.13%	7.44M
TOTAL	800.5		304,900,000		2,268,456.00		7,699,873.48	2,268,456.00	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

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 16

2007-08

516 - 516

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,699,873.48	2,268,456.00	5,431,417.48
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,699,873.48	2,268,456.00	5,431,417.48
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			43,400.00
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			2,415.40
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			5,390,432.88
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 29.46%	STATE SHARE % = 70.54%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 29.99%	STATE SHARE % = 70.01%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,967,356.45		