

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 26

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)	55	29	84	0	84
10 ATTENDING PUPILS (OCTOBER 2006)	58	26	84	0	84
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	56.5	27.5	84.0 (100%)	0.0 (0%)	84.0

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	3.3 (17:1)	1.7 (16:1)	0.0 (15:1)	=	5.0 /	7.5 =	=	.67 X	333,024 =	=	223,126	0
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,826	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	2,942	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.1 =	=	1.00 X	3,719 =	=	3,719	0
E. EDUCATION TECHS	0.6 (100:1)	0.3 (100:1)	0.0 (250:1)	=	0.9 /	1.0 =	=	.90 X	12,551 =	=	11,296	0
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	2,596	0
G. CLERICAL	0.3 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.4 /	1.0 =	=	.40 X	26,779 =	=	10,712	0
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.3 /	0.6 =	=	.50 X	37,421 =	=	18,711	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	2,772	0
B. Supplies and Equipment	311	430	26,124	0
C. Professional Development	52	52	4,368	0
D. Instructional Leadership Support	21	21	1,764	0
E. Co- and Extra-Curricular Student	30	102	2,520	0
F. System Administration/Support	359	356	30,156	0
G. Operations & Maintenance	956	1,136	80,304	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	45,336	0
B. Education & Library Technicians	36.00%	5,001	0
C. Clerical	29.00%	3,106	0
D. School Administrators	14.00%	2,620	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-23,853	0
16 Adjustment for Title I Revenues	-31,289	0

17 TOTALS	430,855	0
18 E.P.S. RATES	5,129	6,102

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	84.0	41.0	125.0		
	OCTOBER 2004	80.0	42.0	122.0		
	APRIL 2005	80.0	44.0	124.0		
	OCTOBER 2005	74.0	39.0	113.0		
	APRIL 2006	79.0	35.0	114.0		
	OCTOBER 2006	78.0	44.0	122.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	78.5 +	0.66	X	5,129.00	= 406,011.64
	9-12 PUPILS	39.5 +	0.00	X	6,102.00	= 241,029.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,102.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,129.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,102.00	= 1,525.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6154	48.3	X .15	X	5,129.00	= 37,159.61
	9-12 DISADVANTAGED @ .6154	24.3	X .15	X	6,102.00	= 22,241.79
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,129.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,102.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	78.5		X	40.00	= 3,140.00
	9-12 STUDENT ASSESSMENT	39.5		X	40.00	= 1,580.00
	K-8 TECHNOLOGY RESOURCES	78.5		X	87.00	= 6,829.50
	9-12 TECHNOLOGY RESOURCES	39.5		X	265.00	= 10,467.50
	K-2 PUPILS	27.0	X .10	X	5,129.00	= 13,848.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 59,662.68
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					803,495.52
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					763,320.74
30	ADJUSTED TOTAL OPERATING ALLOCATION					763,320.74

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					108,597.27
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					57,786.22
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					166,383.49
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					929,704.23

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				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				929,704.23

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
EASTBROOK	65.0	55.56%	46,700,000	7.44		516,543.67	347,448.00	66.05%	7.44M
WALTHAM	52.0	44.44%	24,000,000	7.44		413,160.56	178,560.00	33.95%	7.44M
TOTAL	117.0		70,700,000			929,704.23	526,008.00	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	929,704.23	526,008.00	403,696.23
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	929,704.23	526,008.00	403,696.23
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%			19,849.48-
59A MINIMUM TEACHER SALARY ADJUSTMENT			1,500.00
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			385,346.75
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 56.58%	STATE SHARE % = 43.42%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 58.55%	STATE SHARE % = 41.45%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	969,879.01		