

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 39

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)	294	124	418	193	611
10 ATTENDING PUPILS (OCTOBER 2006)	280	139	419	208	627
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	287.0	131.5	418.5 ( 68%)	200.5 ( 32%)	619.0

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	16.9 (17:1)	8.2 (16:1)	13.4 (15:1)	=	38.5 /	47.2 =	=	.82 X	2052,535 =	=	1144,494	538,585
B. GUIDANCE	0.8 (350:1)	0.4 (350:1)	0.8 (250:1)	=	2.0 /	2.7 =	=	.74 X	109,439 =	=	55,070	25,915
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =	=	.90 X	55,014 =	=	33,669	15,844
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9 /	1.0 =	=	.90 X	41,123 =	=	25,167	11,844
E. EDUCATION TECHS	2.9 (100:1)	1.3 (100:1)	0.8 (250:1)	=	5.0 /	5.5 =	=	.91 X	81,587 =	=	50,486	23,758
F. LIBRARY TECHS	0.6 (500:1)	0.3 (500:1)	0.4 (500:1)	=	1.3 /	1.9 =	=	.68 X	32,064 =	=	14,827	6,977
G. CLERICAL	1.4 (200:1)	0.7 (200:1)	1.0 (200:1)	=	3.1 /	4.0 =	=	.78 X	108,024 =	=	57,296	26,963
H. SCHOOL ADMIN.	0.9 (305:1)	0.4 (305:1)	0.6 (315:1)	=	1.9 /	2.0 =	=	.95 X	143,164 =	=	92,484	43,522

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	13,811	6,617
B. Supplies and Equipment	311	430	130,154	86,215
C. Professional Development	52	52	21,762	10,426
D. Instructional Leadership Support	21	21	8,789	4,211
E. Co- and Extra-Curricular Student	30	102	12,555	20,451
F. System Administration/Support	359	356	150,242	71,378
G. Operations & Maintenance	956	1,136	400,086	227,768

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	239,096	112,516
B. Education & Library Technicians	36.00%	23,513	11,065
C. Clerical	29.00%	16,616	7,819
D. School Administrators	14.00%	12,948	6,093

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-106,768	-50,251
16 Adjustment for Title I Revenues	-102,217	-48,102

17 TOTALS	2294,078	1159,613
18 E.P.S. RATES	5,482	5,784

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	427.0	208.0	635.0		
	OCTOBER 2004	430.0	195.0	625.0		
	APRIL 2005	450.0	198.0	648.0		
	OCTOBER 2005	424.0	206.0	630.0		
	APRIL 2006	423.0	197.0	620.0		
	OCTOBER 2006	425.0	209.0	634.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	424.0 +	5.83	X	5,482.00	= 2,356,328.06
	9-12 PUPILS	203.0 +	0.00	X	5,784.00	= 1,174,152.00
	ADULT EDUC. COURSES AT .1	3.3		X	5,784.00	= 19,087.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,482.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	5,784.00	= 2,169.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5482	232.4	X .15	X	5,482.00	= 191,102.52
	9-12 DISADVANTAGED @ .5482	111.3	X .15	X	5,784.00	= 96,563.88
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,482.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,784.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	424.0		X	40.00	= 16,960.00
	9-12 STUDENT ASSESSMENT	203.0		X	40.00	= 8,120.00
	K-8 TECHNOLOGY RESOURCES	424.0		X	87.00	= 36,888.00
	9-12 TECHNOLOGY RESOURCES	203.0		X	265.00	= 53,795.00
	K-2 PUPILS	147.5	X .10	X	5,482.00	= 80,859.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,036,025.16
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					3,834,223.90
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,834,223.90

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	4,254.10	X	102.90%	=	4,377.47
32	SPECIAL EDUCATION - EPS ALLOCATION					748,755.66
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	241,313.80	X	102.90%	=	248,311.90
35	TRANSPORTATION - EPS ALLOCATION					278,879.09
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					84,913.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,365,237.12
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,199,461.02

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07	NEW JR SR HS	247,250.00	0.00	247,250.00
	05/01/08	NEW JR SR HS	0.00	17,556.53	17,556.53
	11/01/07	ELEM ADDTN	119,666.66	9,440.44	129,107.10
	05/01/08	ELEM ADDTN	0.00	13,242.30	13,242.30
	11/01/07	REGION 11 FACILITY	21,140.00	4,312.08	25,452.08
	11/02/07	REGION 11 FACILITY	21,140.00	3,514.60	24,654.60
	11/03/07	REGION 11 FACILITY	17,535.00	4,382.21	21,917.21
	05/01/08	REGION 11 FACILITY	0.00	4,853.96	4,853.96
	05/02/08	REGION 11 FACILITY	0.00	5,502.64	5,502.64
	05/03/08	REGION 11 FACILITY	0.00	4,947.94	4,947.94
42	TOTAL PRINCIPAL & INTEREST		426,731.66	67,752.70	494,484.36
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				21,600.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				516,084.36
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,715,545.38

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION			
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	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
BUCKFIELD	330.0	53.01%	87,900,000	7.44	653,976.00		3,029,810.61	653,976.00	40.40%	7.44M
HARTFORD	163.5	26.27%	79,200,000	7.44	589,248.00		1,501,473.77	589,248.00	36.41%	7.44M
SUMNER	129.0	20.72%	50,450,000	7.44	375,348.00		1,184,261.00	375,348.00	23.19%	7.44M
TOTAL	622.5		217,550,000		1,618,572.00		5,715,545.38	1,618,572.00	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	5,715,545.38	1,618,572.00	4,096,973.38
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,715,545.38	1,618,572.00	4,096,973.38
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			70,649.50
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			4,167,622.88
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 28.32%	STATE SHARE % = 71.68%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 27.08%	STATE SHARE % = 72.92%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,917,346.64		