

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. 40

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)	872	459	1,331	651	1,982
10 ATTENDING PUPILS (OCTOBER 2006)	867	460	1,327	660	1,987
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	869.5	459.5	1,329.0 (67%)	655.5 (33%)	1,984.5

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	51.1 (17:1)	28.7 (16:1)	43.7 (15:1)	=	123.5 /	147.8 =	=	.84 X	6318,614 =	=	3556,116	1751,520
B. GUIDANCE	2.5 (350:1)	1.3 (350:1)	2.6 (250:1)	=	6.4 /	8.6 =	=	.74 X	418,133 =	=	207,310	102,108
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5 /	3.0 =	=	.83 X	159,157 =	=	88,507	43,593
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5 /	2.0 =	=	1.25 X	92,746 =	=	77,675	38,258
E. EDUCATION TECHS	8.7 (100:1)	4.6 (100:1)	2.6 (250:1)	=	15.9 /	28.1 =	=	.57 X	441,797 =	=	168,722	83,102
F. LIBRARY TECHS	1.7 (500:1)	0.9 (500:1)	1.3 (500:1)	=	3.9 /	6.8 =	=	.57 X	108,631 =	=	41,486	20,434
G. CLERICAL	4.3 (200:1)	2.3 (200:1)	3.3 (200:1)	=	9.9 /	16.5 =	=	.60 X	457,079 =	=	183,745	90,502
H. SCHOOL ADMIN.	2.9 (305:1)	1.5 (305:1)	2.1 (315:1)	=	6.5 /	9.5 =	=	.68 X	629,709 =	=	286,895	141,307

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	43,857	21,632
B. Supplies and Equipment	311	430	413,319	281,865
C. Professional Development	52	52	69,108	34,086
D. Instructional Leadership Support	21	21	27,909	13,766
E. Co- and Extra-Curricular Student	30	102	39,870	66,861
F. System Administration/Support	359	356	477,111	233,358
G. Operations & Maintenance	956	1,136	1270,524	744,648

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	746,626	367,741
B. Education & Library Technicians	36.00%	75,675	37,273
C. Clerical	29.00%	53,286	26,246
D. School Administrators	14.00%	40,165	19,783

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00)	0	0
16 Adjustment for Title I Revenues	-330,801	-162,932

17 TOTALS	7537,104	3955,150
18 E.P.S. RATES	5,671	6,034

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	1,351.0	681.0	2,032.0		
	OCTOBER 2004	1,324.0	700.0	2,024.0		
	APRIL 2005	1,337.0	694.0	2,031.0		
	OCTOBER 2005	1,322.0	681.0	2,003.0		
	APRIL 2006	1,330.0	644.0	1,974.0		
	OCTOBER 2006	1,318.0	652.0	1,970.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,324.0 +	6.33	X	5,671.00	= 7,544,301.43
	9-12 PUPILS	648.0 +	27.33	X	6,034.00	= 4,074,941.22
	ADULT EDUC. COURSES AT .1	6.0		X	6,034.00	= 36,204.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,671.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.375		X	6,034.00	= 14,330.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4848	641.9	X .15	X	5,671.00	= 546,032.24
	9-12 DISADVANTAGED @ .4848	314.2	X .15	X	6,034.00	= 284,382.42
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,671.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,034.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,324.0		X	40.00	= 52,960.00
	9-12 STUDENT ASSESSMENT	648.0		X	40.00	= 25,920.00
	K-8 TECHNOLOGY RESOURCES	1,324.0		X	87.00	= 115,188.00
	9-12 TECHNOLOGY RESOURCES	648.0		X	265.00	= 171,720.00
	K-2 PUPILS	436.0	X .10	X	5,671.00	= 247,255.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 229,724.51
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,342,960.17
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					12,675,812.16
30	ADJUSTED TOTAL OPERATING ALLOCATION					12,675,812.16

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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					1,781,529.67
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	672,674.00	X	102.90%	=	692,181.55
35	TRANSPORTATION - EPS ALLOCATION					1,114,491.11
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					132,550.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,720,752.33
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					16,396,564.49

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/07 NEW MIDDLE SCH WALDOBORO	0.00	225,640.42	225,640.42
		05/01/08 NEW MIDDLE SCH WALDOBORO	0.00	258,696.02	258,696.02
		11/01/07 NEW WARREN COMM SCH-ELEM	277,500.00	105,073.31	382,573.31
		05/01/08 NEW WARREN COMM SCH-ELEM	0.00	104,359.39	104,359.39
42	TOTAL PRINCIPAL & INTEREST		277,500.00	693,769.14	971,269.14
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				971,269.14
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				17,367,833.63

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
FRIENDSHIP	170.5	8.66%	201,950,000	7.44	1,502,508.00		1,504,054.39	1,502,508.00	17.70%	7.44M
UNION	271.0	13.76%	185,900,000	7.44	1,383,096.00		2,389,813.91	1,383,096.00	16.29%	7.44M
WALDOBORO	752.5	38.22%	401,700,000	7.44	2,988,648.00		6,637,986.01	2,988,648.00	35.21%	7.44M
WARREN	572.5	29.08%	238,950,000	7.44	1,777,788.00		5,050,566.02	1,777,788.00	20.94%	7.44M
WASHINGTON	202.5	10.28%	112,400,000	7.44	836,256.00		1,785,413.30	836,256.00	9.86%	7.44M

TOTAL	1,969.0	1,140,900,000	8,488,296.00	17,367,833.63	8,488,296.00	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	17,367,833.63	8,488,296.00	8,879,537.63
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,367,833.63	8,488,296.00	8,879,537.63
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			15,000.00
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			4,825.60
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			8,869,363.23
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 48.87%		STATE SHARE % = 51.13%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 48.93%		STATE SHARE % = 51.07%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	18,034,981.64		