

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 47

2007-08

547 - 547

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|---------|-------|----------------|--------------|---------|
| 9 ATTENDING PUPILS (APRIL 2006) | 1,067 | 620 | 1,687 | 900 | 2,587 |
| 10 ATTENDING PUPILS (OCTOBER 2006) | 1,087 | 586 | 1,673 | 891 | 2,564 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 1,077.0 | 603.0 | 1,680.0 (65%) | 895.5 (35%) | 2,575.5 |

| 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 | 63.4 (17:1) | 37.7 (16:1) | 59.7 (15:1) | = | 160.8 | / | 182.4 | = | .88 X | 8273,246 | = | 4732,296 | 2548,160 |
| B. GUIDANCE | 3.1 (350:1) | 1.7 (350:1) | 3.6 (250:1) | = | 8.4 | / | 9.1 | = | .92 X | 423,428 | = | 253,210 | 136,344 |
| C. LIBRARIANS | 1.3 (800:1) | 0.8 (800:1) | 1.1 (800:1) | = | 3.2 | / | 4.0 | = | .80 X | 182,103 | = | 94,693 | 50,989 |
| D. HEALTH | 1.3 (800:1) | 0.8 (800:1) | 1.1 (800:1) | = | 3.2 | / | 4.7 | = | .68 X | 199,884 | = | 88,349 | 47,572 |
| E. EDUCATION TECHS | 10.8 (100:1) | 6.0 (100:1) | 3.6 (250:1) | = | 20.4 | / | 22.5 | = | .91 X | 353,553 | = | 209,126 | 112,607 |
| F. LIBRARY TECHS | 2.2 (500:1) | 1.2 (500:1) | 1.8 (500:1) | = | 5.2 | / | 5.7 | = | .91 X | 105,817 | = | 62,590 | 33,703 |
| G. CLERICAL | 5.4 (200:1) | 3.0 (200:1) | 4.5 (200:1) | = | 12.9 | / | 12.4 | = | 1.04 X | 335,236 | = | 226,619 | 122,026 |
| H. SCHOOL ADMIN. | 3.5 (305:1) | 2.0 (305:1) | 2.8 (315:1) | = | 8.3 | / | 9.0 | = | .92 X | 647,779 | = | 387,372 | 208,585 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 33 | 33 | 55,440 | 29,552 |
| B. Supplies and Equipment | 311 | 430 | 522,480 | 385,065 |
| C. Professional Development | 52 | 52 | 87,360 | 46,566 |
| D. Instructional Leadership Support | 21 | 21 | 35,280 | 18,806 |
| E. Co- and Extra-Curricular Student | 30 | 102 | 50,400 | 91,341 |
| F. System Administration/Support | 359 | 356 | 603,120 | 318,798 |
| G. Operations & Maintenance | 956 | 1,136 | 1606,080 | 1017,288 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 982,024 | 528,782 |
| B. Education & Library Technicians | 36.00% | 97,818 | 52,672 |
| C. Clerical | 29.00% | 65,720 | 35,388 |
| D. School Administrators | 14.00% | 54,232 | 29,202 |

| | | |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97) | -219,284 | -118,067 |
| 16 Adjustment for Title I Revenues | -233,658 | -125,816 |

| | | |
|-----------------|----------|----------|
| 17 TOTALS | 9761,265 | 5569,562 |
| 18 E.P.S. RATES | 5,810 | 6,220 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 47

2007-08

547 - 547

A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|-----------------------|-----------------------|---------|---------------|----------------|
| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2004 | 1,756.0 | 894.0 | 2,650.0 | | |
| | OCTOBER 2004 | 1,726.0 | 909.0 | 2,635.0 | | |
| | APRIL 2005 | 1,700.0 | 899.0 | 2,599.0 | | |
| | OCTOBER 2005 | 1,685.0 | 909.0 | 2,594.0 | | |
| | APRIL 2006 | 1,689.0 | 893.0 | 2,582.0 | | |
| | OCTOBER 2006 | 1,665.0 | 889.0 | 2,554.0 | | |
| | | | | | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X | SAU EPS RATES | |
| | K-8 PUPILS | 1,677.0 + | 26.50 | X | 5,810.00 | = 9,897,335.00 |
| | 9-12 PUPILS | 891.0 + | 7.83 | X | 6,220.00 | = 5,590,722.60 |
| | ADULT EDUC. COURSES AT .1 | 3.8 | | X | 6,220.00 | = 23,636.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,810.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 1.250 | | X | 6,220.00 | = 7,775.00 |
| | | | | | | |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .3123 | 523.7 | X .15 | X | 5,810.00 | = 456,404.55 |
| | 9-12 DISADVANTAGED @ .3123 | 278.3 | X .15 | X | 6,220.00 | = 259,653.90 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,810.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 5.0 | X .500 | X | 6,220.00 | = 15,550.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 1,677.0 | | X | 40.00 | = 67,080.00 |
| | 9-12 STUDENT ASSESSMENT | 891.0 | | X | 40.00 | = 35,640.00 |
| | K-8 TECHNOLOGY RESOURCES | 1,677.0 | | X | 87.00 | = 145,899.00 |
| | 9-12 TECHNOLOGY RESOURCES | 891.0 | | X | 265.00 | = 236,115.00 |
| | K-2 PUPILS | 532.0 | X .10 | X | 5,810.00 | = 309,092.00 |
| | | | | | | |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | | | | | | |
| | OPERATING ALLOCATION | | | | | 17,044,903.05 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % | | | | | 16,192,657.89 |
| | | | | | | |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 16,192,657.89 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 47

2007-08

547 - 547

B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06 | 66,200.13 | X | 102.90% | = | 68,119.93 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 2,136,878.93 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06 | 136,189.76 | X | 102.90% | = | 140,139.26 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 1,187,453.27 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07 | | | | | 136,096.64 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 3,668,688.04 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 19,861,345.93 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE NAME OF PROJECT | PRINCIPAL | INTEREST | | |
|-----|---|--------------|------------|--|---------------|
| | 11/01/07 MESSALONSKEE HS ADDN | 415,750.00 | 0.00 | | 415,750.00 |
| | 05/01/08 MESSALONSKEE HS ADDN | 0.00 | 45,992.34 | | 45,992.34 |
| | 11/01/07 MESSALONSKEE MIDDLE SCH | 594,949.03 | 108,970.26 | | 703,919.29 |
| | 05/01/08 MESSALONSKEE MIDDLE SCH | 0.00 | 200,191.61 | | 200,191.61 |
| 42 | TOTAL PRINCIPAL & INTEREST | 1,010,699.03 | 355,154.21 | | 1,365,853.24 |
| 43 | APPROVED LEASES FOR 2006-07 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2006-07 | | | | 212,936.00 |
| 44 | INSURED VALUE FACTOR FOR 2005-06 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 1,578,789.24 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 21,440,135.17 |

| | | |
|--|---------------------|-----------------------|
| 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 | | | | |
|----------|--------------------------|---------------------------|-----------------------|-----------------------|----|---------------------|---------------|--------------|---------|-------|
| BELGRADE | 548.5 | 21.50% | 427,750,000 | 7.44 | | 3,182,460.00 | 4,609,629.06 | 3,182,460.00 | 35.84% | 7.44M |
| OAKLAND | 1,123.5 | 44.04% | 343,100,000 | 7.44 | | 2,552,664.00 | 9,442,235.53 | 2,552,664.00 | 28.75% | 7.44M |
| ROME | 152.0 | 5.96% | 226,400,000 | 7.44 | | 1,684,416.00 | 1,277,832.06 | 1,277,832.06 | 14.39% | 5.64M |
| SIDNEY | 727.0 | 28.50% | 250,950,000 | 7.44 | | 1,867,068.00 | 6,110,438.52 | 1,867,068.00 | 21.02% | 7.44M |
| TOTAL | 2,551.0 | | 1,248,200,000 | | | 9,286,608.00 | 21,440,135.17 | 8,880,024.06 | 100.00% | 7.11M |

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. 47

2007-08

547 - 547

| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------------|-----------------------|------------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 21,440,135.17 | 8,880,024.06 | 12,560,111.11 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 21,440,135.17 | 8,880,024.06 | 12,560,111.11 |
| 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 | | | 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 | | | 12,560,111.11 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 41.42% | | STATE SHARE % = 58.58% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 41.42% | | STATE SHARE % = 58.58% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 22,292,380.33 | | |