

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 75

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)	1,308	721	2,029	1,024	3,053
10 ATTENDING PUPILS (OCTOBER 2006)	1,279	688	1,967	1,010	2,977
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	1,293.5	704.5	1,998.0 (66%)	1,017.0 (34%)	3,015.0

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	76.1 (17:1)	44.0 (16:1)	67.8 (15:1)	=	187.9	/	222.9	=	.84 X	10020,001	=	5555,089	2861,712
B. GUIDANCE	3.7 (350:1)	2.0 (350:1)	4.1 (250:1)	=	9.8	/	14.0	=	.70 X	685,935	=	316,902	163,253
C. LIBRARIANS	1.6 (800:1)	0.9 (800:1)	1.3 (800:1)	=	3.8	/	6.1	=	.62 X	298,220	=	122,031	62,865
D. HEALTH	1.6 (800:1)	0.9 (800:1)	1.3 (800:1)	=	3.8	/	4.5	=	.84 X	199,272	=	110,476	56,912
E. EDUCATION TECHS	12.9 (100:1)	7.0 (100:1)	4.1 (250:1)	=	24.0	/	21.9	=	1.10 X	376,928	=	273,650	140,971
F. LIBRARY TECHS	2.6 (500:1)	1.4 (500:1)	2.0 (500:1)	=	6.0	/	6.6	=	.91 X	125,884	=	75,606	38,948
G. CLERICAL	6.5 (200:1)	3.5 (200:1)	5.1 (200:1)	=	15.1	/	21.8	=	.69 X	586,798	=	267,228	137,663
H. SCHOOL ADMIN.	4.2 (305:1)	2.3 (305:1)	3.2 (315:1)	=	9.7	/	12.0	=	.81 X	857,918	=	458,643	236,271

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	65,934	33,561
B. Supplies and Equipment	311	430	621,378	437,310
C. Professional Development	52	52	103,896	52,884
D. Instructional Leadership Support	21	21	41,958	21,357
E. Co- and Extra-Curricular Student	30	102	59,940	103,734
F. System Administration/Support	359	356	717,282	362,052
G. Operations & Maintenance	956	1,136	1910,088	1155,312

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1159,855	597,501
B. Education & Library Technicians	36.00%	125,732	64,771
C. Clerical	29.00%	77,496	39,922
D. School Administrators	14.00%	64,210	33,078

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	173,457	89,348
16 Adjustment for Title I Revenues	-261,552	-134,738

17 TOTALS	12039,298	6554,686
18 E.P.S. RATES	6,026	6,445

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	2,229.0	1,095.0	3,324.0		
	OCTOBER 2004	2,120.0	1,089.0	3,209.0		
	APRIL 2005	2,099.0	1,065.0	3,164.0		
	OCTOBER 2005	2,032.0	1,035.0	3,067.0		
	APRIL 2006	2,033.0	1,017.0	3,050.0		
	OCTOBER 2006	1,965.0	1,007.0	2,972.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,999.0 +	80.66	X	6,026.00	= 12,532,031.16
	9-12 PUPILS	1,012.0 +	39.33	X	6,445.00	= 6,775,821.85
	ADULT EDUC. COURSES AT .1	8.5		X	6,445.00	= 54,782.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,026.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.250		X	6,445.00	= 8,056.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2555	510.7	X .15	X	6,026.00	= 461,621.73
	9-12 DISADVANTAGED @ .2555	258.6	X .15	X	6,445.00	= 250,001.55
	K-8 LIMITED ENGLISH PROF.	11.0	X .300	X	6,026.00	= 19,885.80
	9-12 LIMITED ENGLISH PROF.	14.0	X .300	X	6,445.00	= 27,069.00
	TRANSITION ADJUST. FOR LIMITED ENGLISH PROF. (> 15 STUDENTS AND < 26)					= 5,858.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,999.0		X	40.00	= 79,960.00
	9-12 STUDENT ASSESSMENT	1,012.0		X	40.00	= 40,480.00
	K-8 TECHNOLOGY RESOURCES	1,999.0		X	87.00	= 173,913.00
	9-12 TECHNOLOGY RESOURCES	1,012.0		X	265.00	= 268,180.00
	K-2 PUPILS	631.5	X .10	X	6,026.00	= 380,541.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 74,521.74
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					21,152,724.88
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					20,095,088.63
30	ADJUSTED TOTAL OPERATING ALLOCATION					20,095,088.63

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	171,265.12	X	102.90%	=	176,231.81
32	SPECIAL EDUCATION - EPS ALLOCATION					5,239,239.61
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	667,565.64	X	102.90%	=	686,925.04
35	TRANSPORTATION - EPS ALLOCATION					1,550,954.33
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					268,563.57
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,921,914.36
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					28,017,002.99

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07	NEW BOWDOIN ELEM SCH	263,402.27	46,571.90		309,974.17
	05/01/08	NEW BOWDOIN ELEM SCH	0.00	86,889.95		86,889.95
	11/01/07	NEW ELEM	281,997.00	0.00		281,997.00
	05/01/08	NEW ELEM	0.00	31,195.92		31,195.92
	11/01/07	NEW MT ARARAT MIDDLE SCH	790,000.00	299,623.16		1,089,623.16
	05/01/08	NEW MT ARARAT MIDDLE SCH	0.00	297,095.26		297,095.26
42	TOTAL PRINCIPAL & INTEREST		1,335,399.27	761,376.19		2,096,775.46
43	APPROVED LEASES FOR 2006-07					34,560.00
43A	APPROVED LEASE PURCHASES FOR 2006-07					0.00
44	INSURED VALUE FACTOR FOR 2005-06					0.00
47	TOTAL DEBT SERVICE ALLOCATION					2,131,335.46
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					30,148,338.45

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2006 STATE	MILL	LOCAL	TOTAL			
	YEAR PUPILS		VALUATION X	EXPECTATION =	CONTRIBUTION	OR ALLOCATION			
BOWDOIN	531.0	17.67%	179,150,000	7.44	1,332,876.00	5,327,211.40	1,332,876.00	9.79%	7.44M
BOWDOINHAM	472.0	15.71%	187,400,000	7.44	1,394,256.00	4,736,303.97	1,394,256.00	10.25%	7.44M
HARPSWELL	535.5	17.82%	1,496,400,000	7.44	11,133,216.00	5,372,433.91	5,372,433.91	39.48%	3.59M
TOPSHAM	1,466.0	48.80%	740,350,000	7.44	5,508,204.00	14,712,389.16	5,508,204.00	40.48%	7.44M

TOTAL	3,004.5	2,603,300,000	19,368,552.00	30,148,338.44	13,607,769.91	100.00%	5.23M
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	30,148,338.45	13,607,769.91	16,540,568.54
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	30,148,338.45	13,607,769.91	16,540,568.54
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			9,092.00
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			16,549,660.54
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 45.14%	STATE SHARE % = 54.86%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 45.11%	STATE SHARE % = 54.89%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	31,205,974.70		