

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SACO 2007-08 374 - 007

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	1,146	770	1,916	0	1,916
10 ATTENDING PUPILS (OCTOBER 2006)	1,136	740	1,876	0	1,876
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	1,141.0	755.0	1,896.0 (100%)	0.0 ( 0%)	1,896.0

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	67.1 (17:1)	47.2 (16:1)	0.0 (15:1)	=	114.3	/	117.4	=	.97 X	5195,759	=	5039,886	0
B. GUIDANCE	3.3 (350:1)	2.2 (350:1)	0.0 (250:1)	=	5.5	/	6.1	=	.90 X	286,041	=	257,437	0
C. LIBRARIANS	1.4 (800:1)	0.9 (800:1)	0.0 (800:1)	=	2.3	/	0.0	=	2.30 X	0	=	67,664	0
D. HEALTH	1.4 (800:1)	0.9 (800:1)	0.0 (800:1)	=	2.3	/	3.0	=	.77 X	130,369	=	100,384	0
E. EDUCATION TECHS	11.4 (100:1)	7.6 (100:1)	0.0 (250:1)	=	19.0	/	11.0	=	1.73 X	199,539	=	345,202	0
F. LIBRARY TECHS	2.3 (500:1)	1.5 (500:1)	0.0 (500:1)	=	3.8	/	5.0	=	.76 X	89,573	=	68,075	0
G. CLERICAL	5.7 (200:1)	3.8 (200:1)	0.0 (200:1)	=	9.5	/	8.2	=	1.16 X	218,363	=	253,301	0
H. SCHOOL ADMIN.	3.7 (305:1)	2.5 (305:1)	0.0 (315:1)	=	6.2	/	6.0	=	1.03 X	434,452	=	447,486	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	62,568	0
B. Supplies and Equipment	311	430	589,656	0
C. Professional Development	52	52	98,592	0
D. Instructional Leadership Support	21	21	39,816	0
E. Co- and Extra-Curricular Student	30	102	56,880	0
F. System Administration/Support	359	356	680,664	0
G. Operations & Maintenance	956	1,136	1812,576	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1038,420	0
B. Education & Library Technicians	36.00%	148,780	0
C. Clerical	29.00%	73,457	0
D. School Administrators	14.00%	62,648	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	716,877	0
16 Adjustment for Title I Revenues	-225,203	0

17 TOTALS	11735,166	0
18 E.P.S. RATES	6,189	6,218

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SACO

2007-08

374 - 007

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	1,909.0	914.0	2,823.0		
	OCTOBER 2004	1,839.0	937.0	2,776.0		
	APRIL 2005	1,843.0	925.0	2,768.0		
	OCTOBER 2005	1,800.0	1,023.0	2,823.0		
	APRIL 2006	1,810.0	987.0	2,797.0		
	OCTOBER 2006	1,767.0	1,005.0	2,772.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,788.5 +	39.50	X	6,189.00	= 11,313,492.00
	9-12 PUPILS	996.0 +	0.00	X	6,218.00	= 6,193,128.00
	ADULT EDUC. COURSES AT .1	6.4		X	6,218.00	= 39,795.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,189.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,218.00	= 777.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2241	400.8	X .15	X	6,189.00	= 372,082.68
	9-12 DISADVANTAGED @ .2241	223.2	X .15	X	6,218.00	= 208,178.64
	K-8 LIMITED ENGLISH PROF.	29.0	X .300	X	6,189.00	= 53,844.30
	9-12 LIMITED ENGLISH PROF.	3.0	X .300	X	6,218.00	= 5,596.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,788.5		X	40.00	= 71,540.00
	9-12 STUDENT ASSESSMENT	996.0		X	40.00	= 39,840.00
	K-8 TECHNOLOGY RESOURCES	1,788.5		X	87.00	= 155,599.50
	9-12 TECHNOLOGY RESOURCES	996.0		X	265.00	= 263,940.00
	K-2 PUPILS	547.0	X .10	X	6,189.00	= 338,538.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					19,056,352.07
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					18,103,534.46
30	ADJUSTED TOTAL OPERATING ALLOCATION					18,103,534.46

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SACO

2007-08

374 - 007

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					3,076,390.45
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					678,667.89
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					60,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,815,058.34
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					21,918,592.80

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	09/01/07	ADDN & REN TO BURNS SCHOO	235,000.00	35,015.00	270,015.00
	03/01/08	ADDN & REN TO BURNS SCHOO	0.00	26,320.00	26,320.00
42	TOTAL PRINCIPAL & INTEREST		235,000.00	61,335.00	296,335.00
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				254,404.06
44	INSURED VALUE FACTOR FOR 2005-06				672,393.12
47	TOTAL DEBT SERVICE ALLOCATION				1,223,132.18
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				23,141,724.98

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION			
SACO	2,784.5	100.00% 1,805,400,000	7.44	13,432,176.00	23,141,724.98	13,432,176.00	100.00%	7.44M
TOTAL	2,784.5	1,805,400,000		13,432,176.00	23,141,724.98	13,432,176.00	100.00%	7.44M

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

SACO 2007-08 374 - 007

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,141,724.98	13,432,176.00	9,709,548.98
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,141,724.98	13,432,176.00	9,709,548.98
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			41,675.68-
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			2,622.55-
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			9,665,250.75
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 58.04%	STATE SHARE % = 41.96%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 58.23%	STATE SHARE % = 41.77%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	24,094,542.59		