

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

YORK 2005-06 492 - 289

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	916.0	522.0	1,438.0 ( 67%)	694.5 ( 33%)	2,132.5

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	53.9 (17:1)	32.6 (16:1)	46.3 (15:1)	=	132.8 /	126.9 =	1.05 X	5385,101 =	3788,419	1865,937
B. GUIDANCE	2.6 (350:1)	1.5 (350:1)	2.8 (250:1)	=	6.9 /	8.3 =	.83 X	374,915 =	208,490	102,689
C. LIBRARIANS	1.1 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.7 /	2.0 =	1.35 X	87,599 =	79,234	39,025
D. HEALTH	1.1 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.7 /	4.4 =	.61 X	186,309 =	76,144	37,504
E. EDUCATION TECHS	9.2 (100:1)	5.2 (100:1)	2.8 (250:1)	=	17.2 /	20.7 =	.83 X	316,951 =	176,256	86,813
F. LIBRARY TECHS	1.8 (500:1)	1.0 (500:1)	1.4 (500:1)	=	4.2 /	7.2 =	.58 X	129,760 =	50,425	24,836
G. CLERICAL	4.6 (200:1)	2.6 (200:1)	3.5 (200:1)	=	10.7 /	14.7 =	.73 X	361,987 =	177,048	87,203
H. SCHOOL ADMIN.	3.0 (305:1)	1.7 (305:1)	2.2 (315:1)	=	6.9 /	6.0 =	1.15 X	411,975 =	317,427	156,344

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	44,578	21,530
B. Supplies and Equipment	295	408	424,210	283,356
C. Professional Development	50	50	71,900	34,725
D. Instructional Leadership Support	20	20	28,760	13,890
E. Co- and Extra-Curricular Student	28	97	40,264	67,367
F. System Administration/Support	341	338	490,358	234,741
G. Operations & Maintenance	907	1,078	1304,266	748,671

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	788,935	388,579
B. Education & Library Technicians	36.00%	81,605	40,194
C. Clerical	29.00%	51,344	25,289
D. School Administrators	14.00%	44,440	21,888

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	353,060	173,869
16 Adjustment for Title I Revenues	-54,679	-26,931

17 TOTALS	8542,484	4427,519
18 E.P.S. RATES	5,941	6,375

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	1,475.0	657.0	2,132.0		
	OCTOBER 2002	1,448.0	670.0	2,118.0		
	APRIL 2003	1,470.0	662.0	2,132.0		
	OCTOBER 2003	1,472.0	700.0	2,172.0		
	APRIL 2004	1,475.0	691.0	2,166.0		
	OCTOBER 2004	1,408.0	708.0	2,116.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,441.5 +	16.50	X	5,941.00	= 8,661,978.00
	9-12 PUPILS	699.5 +	0.00	X	6,375.00	= 4,459,312.50
	ADULT EDUC. COURSES AT .1	4.6		X	6,375.00	= 29,325.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,941.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	4.000		X	6,375.00	= 25,500.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0967	139.4	X .15	X	5,941.00	= 124,226.31
	9-12 DISADVANTAGED @ .0967	67.6	X .15	X	6,375.00	= 64,642.50
	K-8 LIMITED ENGLISH PROF.	9.0	X .500	X	5,941.00	= 26,734.50
	9-12 LIMITED ENGLISH PROF.	4.0	X .500	X	6,375.00	= 12,750.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,441.5		X	100.00	= 144,150.00
	9-12 STUDENT ASSESSMENT	699.5		X	100.00	= 69,950.00
	K-8 TECHNOLOGY RESOURCES	1,441.5		X	83.00	= 119,644.50
	9-12 TECHNOLOGY RESOURCES	699.5		X	252.00	= 176,274.00
	K-2 PUPILS	430.0	X .10	X	5,941.00	= 255,463.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,169,950.31
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					11,902,758.26
30	ADJUSTED TOTAL OPERATING ALLOCATION					11,902,758.26

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	41,088.60	X	101.80%	=	41,828.19
32	SPECIAL EDUCATION - EPS ALLOCATION					2,411,772.90
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	74,184.00	X	101.80%	=	75,519.31
35	TRANSPORTATION - EPS ALLOCATION					659,566.78
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					11,462.13
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,200,149.32
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					15,102,907.58

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	09/01/05 NEW ELEM SCHOOL	0.00	48,632.50		48,632.50
	03/01/06 NEW ELEM SCHOOL	245,000.00	48,632.50		293,632.50
42	TOTAL PRINCIPAL & INTEREST	245,000.00	97,265.00		342,265.00
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				342,265.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				15,445,172.58

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
YORK	2,141.0	100.00% 2,709,650,000	8.26	22,381,709.00	15,445,172.58	15,445,172.58	100.00%	5.70M
TOTAL	2,141.0	2,709,650,000		22,381,709.00	15,445,172.58	15,445,172.58	100.00%	5.70M

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,445,172.58	15,445,172.58	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		2,025,889.24-	2,025,889.24
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,445,172.58	13,419,283.34	2,025,889.24
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
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			0.00
60 ADJUSTED STATE CONTRIBUTION			2,025,889.24
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 86.88%	STATE SHARE % = 13.12%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	17,712,364.63		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
YORK		15,445,172.58	13,419,283.34	100.00%	4.95
TOTAL		15,445,172.58	13,419,283.34	100.00%	4.95