

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

JAY 2006-07 214 - 239

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	326.0	217.0	543.0 (65%)	297.0 (35%)	840.0

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	19.2 (17:1)	13.6 (16:1)	19.8 (15:1)	=	52.6 /	75.6 =	.70 X	3274,280 =	1489,797	802,199
B. GUIDANCE	0.9 (350:1)	0.6 (350:1)	1.2 (250:1)	=	2.7 /	4.0 =	.68 X	168,870 =	74,641	40,191
C. LIBRARIANS	0.4 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.1 /	1.0 =	1.10 X	43,180 =	30,874	16,624
D. HEALTH	0.4 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.1 /	1.0 =	1.10 X	37,481 =	26,799	14,430
E. EDUCATION TECHS	3.3 (100:1)	2.2 (100:1)	1.2 (250:1)	=	6.7 /	6.0 =	1.12 X	106,498 =	77,531	41,747
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.7 /	1.4 =	1.21 X	26,180 =	20,591	11,087
G. CLERICAL	1.6 (200:1)	1.1 (200:1)	1.5 (200:1)	=	4.2 /	7.0 =	.60 X	173,397 =	67,625	36,413
H. SCHOOL ADMIN.	1.1 (305:1)	0.7 (305:1)	0.9 (315:1)	=	2.7 /	3.9 =	.69 X	256,809 =	115,179	62,019

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	17,376	9,504
B. Supplies and Equipment	302	418	163,986	124,146
C. Professional Development	51	51	27,693	15,147
D. Instructional Leadership Support	20	20	10,860	5,940
E. Co- and Extra-Curricular Student	29	99	15,747	29,403
F. System Administration/Support	349	346	189,507	102,762
G. Operations & Maintenance	929	1,104	504,447	327,888

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	308,201	165,954
B. Education & Library Technicians	36.00%	35,324	19,020
C. Clerical	29.00%	19,611	10,560
D. School Administrators	14.00%	16,125	8,683

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-91,986	-49,537
16 Adjustment for Title I Revenues	-131,802	-70,970

17 TOTALS	2988,124	1723,209
18 E.P.S. RATES	5,503	5,802

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JAY

2006-07

214 - 239

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	624.0	313.0	937.0		
	OCTOBER 2003	581.0	326.0	907.0		
	APRIL 2004	564.0	314.0	878.0		
	OCTOBER 2004	541.0	313.0	854.0		
	APRIL 2005	549.0	306.0	855.0		
	OCTOBER 2005	540.0	281.0	821.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	544.5 +	22.00	X	5,503.00	= 3,117,449.50
	9-12 PUPILS	293.5 +	15.33	X	5,802.00	= 1,791,831.66
	ADULT EDUC. COURSES AT .1	3.0		X	5,802.00	= 17,406.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,503.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.000		X	5,802.00	= 11,604.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4214	229.5	X .15	X	5,503.00	= 189,440.78
	9-12 DISADVANTAGED @ .4214	123.7	X .15	X	5,802.00	= 107,656.11
	K-8 LIMITED ENGLISH PROF.	2.0	X .500	X	5,503.00	= 5,503.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,802.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	544.5		X	79.00	= 43,015.50
	9-12 STUDENT ASSESSMENT	293.5		X	79.00	= 23,186.50
	K-8 TECHNOLOGY RESOURCES	544.5		X	85.00	= 46,282.50
	9-12 TECHNOLOGY RESOURCES	293.5		X	258.00	= 75,723.00
	K-2 PUPILS	160.0	X .10	X	5,503.00	= 88,048.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,517,146.55
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					4,965,431.89
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,965,431.89

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JAY

2006-07

214 - 239

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	47,380.61	X	102.40%	=	48,517.74
32	SPECIAL EDUCATION - EPS ALLOCATION					1,091,682.83
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					347,089.14
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					111,489.28
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,598,778.99
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,564,210.88

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/06 MIDDLE SCHOOL ADDN	420,000.00	140,189.77	560,189.77
		05/01/07 MIDDLE SCHOOL ADDN	0.00	129,855.60	129,855.60
42	TOTAL PRINCIPAL & INTEREST		420,000.00	270,045.37	690,045.37
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				690,045.37
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,254,256.25

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
JAY	838.0	100.00%	816,150,000	7.60	6,202,740.00	7,254,256.25	6,202,740.00	100.00%	7.60M
TOTAL	838.0		816,150,000		6,202,740.00	7,254,256.25	6,202,740.00	100.00%	7.60M

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214 - 239

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,254,256.25	6,202,740.00	1,051,516.25
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,254,256.25	6,202,740.00	1,051,516.25
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A M RSA SECTION 15686 AND SUB-SEC. 2 TIER 1			55,730.88
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			1,107,247.13
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 85.50% STATE SHARE % = 14.50%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 84.74% STATE SHARE % = 15.26%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,805,970.91		