

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

POLAND

2007-08

350 - 029

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	371	193	564	545	1,109
10 ATTENDING PUPILS (OCTOBER 2006)	368	203	571	576	1,147
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	369.5	198.0	567.5 (50%)	560.5 (50%)	1,128.0

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	21.7 (17:1)	12.4 (16:1)	37.4 (15:1)	=	71.5 /	100.5 =		.71 X	4148,646 =		1472,770	1472,769
B. GUIDANCE	1.1 (350:1)	0.6 (350:1)	2.2 (250:1)	=	3.9 /	5.7 =		.68 X	264,124 =		89,802	89,802
C. LIBRARIANS	0.5 (800:1)	0.2 (800:1)	0.7 (800:1)	=	1.4 /	2.0 =		.70 X	72,371 =		25,330	25,330
D. HEALTH	0.5 (800:1)	0.2 (800:1)	0.7 (800:1)	=	1.4 /	1.0 =		1.40 X	48,560 =		33,992	33,992
E. EDUCATION TECHS	3.7 (100:1)	2.0 (100:1)	2.2 (250:1)	=	7.9 /	10.0 =		.79 X	157,037 =		62,030	62,029
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	1.1 (500:1)	=	2.2 /	1.9 =		1.16 X	28,926 =		16,777	16,777
G. CLERICAL	1.8 (200:1)	1.0 (200:1)	2.8 (200:1)	=	5.6 /	8.4 =		.67 X	220,950 =		74,019	74,018
H. SCHOOL ADMIN.	1.2 (305:1)	0.6 (305:1)	1.8 (315:1)	=	3.6 /	3.0 =		1.20 X	214,746 =		128,848	128,847

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	18,728	18,497
B. Supplies and Equipment	311	430	176,493	241,015
C. Professional Development	52	52	29,510	29,146
D. Instructional Leadership Support	21	21	11,918	11,771
E. Co- and Extra-Curricular Student	30	102	17,025	57,171
F. System Administration/Support	359	356	203,733	199,538
G. Operations & Maintenance	956	1,136	542,530	636,728

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	308,160	308,160
B. Education & Library Technicians	36.00%	28,371	28,370
C. Clerical	29.00%	21,466	21,465
D. School Administrators	14.00%	18,039	18,039

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-45,966	-45,961
16 Adjustment for Title I Revenues	-73,516	-73,516

17 TOTALS	3160,057	3353,985
18 E.P.S. RATES	5,568	5,984

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	608.0	262.0	870.0		
	OCTOBER 2004	589.0	257.0	846.0		
	APRIL 2005	591.0	249.0	840.0		
	OCTOBER 2005	580.0	259.0	839.0		
	APRIL 2006	568.0	236.0	804.0		
	OCTOBER 2006	577.0	258.0	835.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	572.5 +	13.00	X	5,568.00	= 3,260,064.00
	9-12 PUPILS	247.0 +	6.50	X	5,984.00	= 1,516,944.00
	ADULT EDUC. COURSES AT .1	13.8		X	5,984.00	= 82,579.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,568.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.125		X	5,984.00	= 6,732.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3553	203.4	X .15	X	5,568.00	= 169,879.68
	9-12 DISADVANTAGED @ .3553	87.8	X .15	X	5,984.00	= 78,809.28
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,568.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	5,984.00	= 2,992.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	572.5		X	40.00	= 22,900.00
	9-12 STUDENT ASSESSMENT	247.0		X	40.00	= 9,880.00
	K-8 TECHNOLOGY RESOURCES	572.5		X	87.00	= 49,807.50
	9-12 TECHNOLOGY RESOURCES	247.0		X	265.00	= 65,455.00
	K-2 PUPILS	171.5	X .10	X	5,568.00	= 95,491.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,361,533.86
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					5,093,457.16
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,093,457.16

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,122,767.55
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					526,322.11
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					61,263.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,710,352.66
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,803,809.82

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/07 NEW HIGH SCHOOL	863,178.90	269,251.40	1,132,430.30
		05/01/08 NEW HIGH SCHOOL	0.00	247,551.08	247,551.08
		11/01/07 POLAND HS 2ND ISSUE	36,821.00	14,791.41	51,612.41
		05/01/08 POLAND HS 2ND ISSUE	0.00	13,847.32	13,847.32
42	TOTAL PRINCIPAL & INTEREST		899,999.90	545,441.21	1,445,441.11
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				42,532.08
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,487,973.19
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,291,783.01

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		
POLAND	819.5 100.00%	563,200,000	7.44	4,190,208.00		8,291,783.01	4,190,208.00	100.00% 7.44M
TOTAL	819.5	563,200,000		4,190,208.00		8,291,783.01	4,190,208.00	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
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,291,783.01	4,190,208.00	4,101,575.01
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,291,783.01	4,190,208.00	4,101,575.01
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			712.23-
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			23,356.50
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			4,124,219.28
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 50.53%	STATE SHARE % = 49.47%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 50.26%	STATE SHARE % = 49.74%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,559,859.71		