

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CHELSEA

2006-07

090 - 132

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	164.0	95.5	259.5 (100%)	0.0 ( 0%)	259.5

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	9.6 (17:1)	6.0 (16:1)	0.0 (15:1)	= 15.6 /	22.0 =	.71 X	884,770 =	628,187	0
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.0 (250:1)	= 0.8 /	1.0 =	.80 X	53,081 =	42,465	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	= 0.3 /	1.0 =	.30 X	31,628 =	9,488	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	= 0.3 /	0.5 =	.60 X	21,656 =	12,994	0
E. EDUCATION TECHS	1.6 (100:1)	1.0 (100:1)	0.0 (250:1)	= 2.6 /	1.0 =	2.60 X	17,379 =	45,185	0
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.0 (500:1)	= 0.5 /	1.0 =	.50 X	19,186 =	9,593	0
G. CLERICAL	0.8 (200:1)	0.5 (200:1)	0.0 (200:1)	= 1.3 /	3.0 =	.43 X	78,226 =	33,637	0
H. SCHOOL ADMIN.	0.5 (305:1)	0.3 (305:1)	0.0 (315:1)	= 0.8 /	1.0 =	.80 X	68,837 =	55,070	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	8,304	0
B. Supplies and Equipment	302	418	78,369	0
C. Professional Development	51	51	13,235	0
D. Instructional Leadership Support	20	20	5,190	0
E. Co- and Extra-Curricular Student	29	99	7,526	0
F. System Administration/Support	349	346	90,566	0
G. Operations & Maintenance	929	1,104	241,076	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	131,695	0
B. Education & Library Technicians	36.00%	19,720	0
C. Clerical	29.00%	9,755	0
D. School Administrators	14.00%	7,710	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-50,690	0
16 Adjustment for Title I Revenues	-68,298	0

17 TOTALS	1330,776	0
18 E.P.S. RATES	5,128	5,823

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	289.0	172.0	461.0		
	OCTOBER 2003	283.0	171.0	454.0		
	APRIL 2004	279.0	161.0	440.0		
	OCTOBER 2004	283.0	157.0	440.0		
	APRIL 2005	272.0	148.0	420.0		
	OCTOBER 2005	255.0	152.0	407.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	263.5 +	13.33	X	5,128.00	= 1,419,584.24
	9-12 PUPILS	150.0 +	0.00	X	5,823.00	= 873,450.00
	ADULT EDUC. COURSES AT .1	0.2		X	5,823.00	= 1,164.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,128.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,823.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3736	98.4	X .15	X	5,128.00	= 75,689.28
	9-12 DISADVANTAGED @ .3736	56.0	X .15	X	5,823.00	= 48,913.20
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,128.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,823.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	263.5		X	79.00	= 20,816.50
	9-12 STUDENT ASSESSMENT	150.0		X	79.00	= 11,850.00
	K-8 TECHNOLOGY RESOURCES	263.5		X	85.00	= 22,397.50
	9-12 TECHNOLOGY RESOURCES	150.0		X	258.00	= 38,700.00
	K-2 PUPILS	81.5	X .10	X	5,128.00	= 41,793.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,554,358.52
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					2,298,922.66
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,298,922.66

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	5,846.74	X	102.40%	=	5,987.06
32	SPECIAL EDUCATION - EPS ALLOCATION					697,190.65
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	21,069.58	X	102.40%	=	21,575.25
35	TRANSPORTATION - EPS ALLOCATION					214,191.57
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					938,944.53
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,237,867.19

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST		
42	TOTAL PRINCIPAL & INTEREST	0.00		0.00		0.00
43	APPROVED LEASES FOR 2005-06					0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06					20,471.39
44	INSURED VALUE FACTOR FOR 2004-05					4,783.96
47	TOTAL DEBT SERVICE ALLOCATION					25,255.35
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					3,263,122.54

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.	2005 STATE	MILL	LOCAL	TOTAL	LOCAL	TOTAL	LOCAL	TOTAL	LOCAL
	YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION	CONTRIBUTION	CONTRIBUTION	CONTRIBUTION	CONTRIBUTION
CHELSEA	413.5	100.00%	105,050,000	7.60	798,380.00	3,263,122.54	798,380.00	100.00%	7.60M	7.60M
TOTAL	413.5		105,050,000		798,380.00	3,263,122.54	798,380.00	100.00%	7.60M	7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,263,122.54	798,380.00	2,464,742.54
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,263,122.54	798,380.00	2,464,742.54
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
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			2,464,742.54
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 24.47% STATE SHARE % = 75.53%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 24.47% STATE SHARE % = 75.53%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,518,558.40		