

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GR SLT BAY CSD

2006-07

914 - 074

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	273.0	157.5	430.5 (100%)	0.0 (0%)	430.5

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	16.1 (17:1)	9.8 (16:1)	0.0 (15:1)	=	25.9 /	30.9 =	.84 X	1326,082 =	1113,909	0
B. GUIDANCE	0.8 (350:1)	0.5 (350:1)	0.0 (250:1)	=	1.3 /	1.8 =	.72 X	59,956 =	43,168	0
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	1.0 =	.50 X	53,081 =	26,541	0
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	0.0 =	.50 X	0 =	17,491	0
E. EDUCATION TECHS	2.7 (100:1)	1.6 (100:1)	0.0 (250:1)	=	4.3 /	7.3 =	.59 X	116,827 =	68,928	0
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.0 (500:1)	=	0.8 /	0.0 =	.80 X	0 =	10,122	0
G. CLERICAL	1.4 (200:1)	0.8 (200:1)	0.0 (200:1)	=	2.2 /	2.5 =	.88 X	63,232 =	55,644	0
H. SCHOOL ADMIN.	0.9 (305:1)	0.5 (305:1)	0.0 (315:1)	=	1.4 /	1.9 =	.74 X	123,702 =	91,539	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	13,776	0
B. Supplies and Equipment	302	418	130,011	0
C. Professional Development	51	51	21,956	0
D. Instructional Leadership Support	20	20	8,610	0
E. Co- and Extra-Curricular Student	29	99	12,485	0
F. System Administration/Support	349	346	150,245	0
G. Operations & Maintenance	929	1,104	399,935	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	228,211	0
B. Education & Library Technicians	36.00%	28,458	0
C. Clerical	29.00%	16,137	0
D. School Administrators	14.00%	12,815	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	51,802	0
16 Adjustment for Title I Revenues	-146,101	0

17 TOTALS	2355,681	0
18 E.P.S. RATES	5,472	0

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A. OPERATING COST ALLOCATIONS

19 RESIDENT PUPILS	K-8	9-12	TOTAL		
APRIL 2003	423.0	0.0	423.0		
OCTOBER 2003	416.0	0.0	416.0		
APRIL 2004	419.0	0.0	419.0		
OCTOBER 2004	420.0	0.0	420.0		
APRIL 2005	435.0	0.0	435.0		
OCTOBER 2005	406.0	0.0	406.0		
21 BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
	YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
K-8 PUPILS	420.5 +	0.00	X	5,472.00	= 2,300,976.00
9-12 PUPILS	0.0 +	0.00	X	0.00	= 0.00
ADULT EDUC. COURSES AT .1	0.0		X	0.00	= 0.00
K-8 EQUIV. INSTR. PUPILS	0.000		X	5,472.00	= 0.00
9-12 EQUIV. INSTR. PUPILS	0.125		X	5,472.00	= 684.00
WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
K-8 DISADVANTAGED @ .2367	99.5	X .15	X	5,472.00	= 81,669.60
9-12 DISADVANTAGED @ .2367	0.0	X .15	X	0.00	= 0.00
K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,472.00	= 2,736.00
9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	0.00	= 0.00
TARGETED FUNDS	PUPILS	WEIGHTS	X		
K-8 STUDENT ASSESSMENT	420.5		X	79.00	= 33,219.50
9-12 STUDENT ASSESSMENT	0.0		X	79.00	= 0.00
K-8 TECHNOLOGY RESOURCES	420.5		X	85.00	= 35,742.50
9-12 TECHNOLOGY RESOURCES	0.0		X	258.00	= 0.00
K-2 PUPILS	114.5	X .10	X	5,472.00	= 62,654.40
ISOLATED SMALL SCHOOL ADJUSTMENT					
K-8 SMALL SCHOOL ADJUSTMENT				=	0.00
9-12 SMALL SCHOOL ADJUSTMENT				=	0.00
OPERATING ALLOCATION					2,517,682.00
OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					2,265,913.80
30 ADJUSTED TOTAL OPERATING ALLOCATION					2,265,913.80

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	45,874.58	X	102.40%	=	46,975.57
32	SPECIAL EDUCATION - EPS ALLOCATION					626,664.20
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					221,069.91
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					894,709.68
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,160,623.48

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				3,909.23
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				3,909.23
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,164,532.71

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		LOCAL CONTRIBUTION		
BREMEN	79.0	18.79%	123,374,460	7.60	937,645.89		594,615.70	594,615.70	20.92%	4.82M	
DAMARISCOTTA	189.0	44.95%	173,995,875	7.60	1,322,368.65		1,422,457.45	1,322,368.65	46.53%	7.60M	
NEWCASTLE	152.5	36.26%	121,671,675	7.60	924,704.73		1,147,459.56	924,704.73	32.55%	7.60M	
TOTAL	420.5		419,042,010		3,184,719.27		3,164,532.71	2,841,689.08	100.00%	6.78M	

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	3,164,532.71	2,841,689.08	322,843.63
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		203,554.30-	203,554.30
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,164,532.71	2,638,134.78	526,397.93
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			41,212.57
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 ADJUSTED STATE CONTRIBUTION			567,610.50
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 89.80% STATE SHARE % = 10.20%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 82.06% STATE SHARE % = 17.94%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,416,300.91		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BREMEN		594,615.70	551,897.80	20.92%	4.47
DAMARISCOTTA		1,422,457.45	1,227,524.11	46.53%	7.05
NEWCASTLE		1,147,459.56	858,712.87	32.55%	7.06
TOTAL		3,164,532.71	2,638,134.78	100.00%	6.30