

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LIMESTONE

2006-07

236 - 247

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	168.5	68.0	236.5 ( 70%)	103.5 ( 30%)	340.0

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	9.9 (17:1)	4.3 (16:1)	6.9 (15:1)	=	21.1 /	26.1 =	.81 X	1042,309 =	590,989	253,281
B. GUIDANCE	0.5 (350:1)	0.2 (350:1)	0.4 (250:1)	=	1.1 /	1.0 =	1.10 X	52,256 =	40,237	17,245
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	0.0 =	.40 X	0 =	7,701	3,300
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	0.0 =	.40 X	0 =	9,795	4,198
E. EDUCATION TECHS	1.7 (100:1)	0.7 (100:1)	0.4 (250:1)	=	2.8 /	5.0 =	.56 X	80,776 =	31,665	13,570
F. LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.6 /	1.0 =	.60 X	12,652 =	5,314	2,277
G. CLERICAL	0.8 (200:1)	0.3 (200:1)	0.5 (200:1)	=	1.6 /	3.0 =	.53 X	78,225 =	29,021	12,438
H. SCHOOL ADMIN.	0.6 (305:1)	0.2 (305:1)	0.3 (315:1)	=	1.1 /	2.0 =	.55 X	124,724 =	48,019	20,579

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	7,568	3,312
B. Supplies and Equipment	302	418	71,423	43,263
C. Professional Development	51	51	12,062	5,279
D. Instructional Leadership Support	20	20	4,730	2,070
E. Co- and Extra-Curricular Student	29	99	6,859	10,247
F. System Administration/Support	349	346	82,539	35,811
G. Operations & Maintenance	929	1,104	219,709	114,264

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	123,257	52,825
B. Education & Library Technicians	36.00%	13,312	5,705
C. Clerical	29.00%	8,416	3,607
D. School Administrators	14.00%	6,723	2,881

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-92,201	-39,521
16 Adjustment for Title I Revenues	-95,123	-40,767

17 TOTALS	1132,014	525,863
18 E.P.S. RATES	4,787	5,081

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	259.0	90.0	349.0		
	OCTOBER 2003	261.0	88.0	349.0		
	APRIL 2004	270.0	83.0	353.0		
	OCTOBER 2004	241.0	94.0	335.0		
	APRIL 2005	246.0	90.0	336.0		
	OCTOBER 2005	232.0	87.0	319.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	239.0 +	12.50	X	4,787.00	= 1,203,930.50
	9-12 PUPILS	88.5 +	0.16	X	5,081.00	= 450,481.46
	ADULT EDUC. COURSES AT .1	0.0		X	5,081.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,787.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,081.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5913	141.3	X .15	X	4,787.00	= 101,460.47
	9-12 DISADVANTAGED @ .5913	52.3	X .15	X	5,081.00	= 39,860.45
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,787.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,081.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	239.0		X	79.00	= 18,881.00
	9-12 STUDENT ASSESSMENT	88.5		X	79.00	= 6,991.50
	K-8 TECHNOLOGY RESOURCES	239.0		X	85.00	= 20,315.00
	9-12 TECHNOLOGY RESOURCES	88.5		X	258.00	= 22,833.00
	K-2 PUPILS	88.5	X .10	X	4,787.00	= 42,364.95
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,907,118.33
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					1,716,406.49
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,716,406.49

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					530,093.21
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					196,773.15
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					726,866.36
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,443,272.85

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				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,443,272.85

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
LIMESTONE	327.5 100.00%	56,900,000	7.60	432,440.00		2,443,272.85	432,440.00	100.00%	7.60M
TOTAL	327.5	56,900,000		432,440.00		2,443,272.85	432,440.00	100.00%	7.60M

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D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,443,272.85	432,440.00	2,010,832.85
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,443,272.85	432,440.00	2,010,832.85
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			148,067.67
59A MINIMUM TEACHER SALARY ADJUSTMENT			541.00
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			2,159,441.52
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 17.70% STATE SHARE % = 82.30%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 11.62% STATE SHARE % = 88.38%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,633,984.69		