

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CHELSEA

2007-08

090 - 132

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	154	97	251	0	251
10 ATTENDING PUPILS (OCTOBER 2006)	159	86	245	0	245
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	156.5	91.5	248.0 (100%)	0.0 (0%)	248.0

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	9.2 (17:1)	5.7 (16:1)	0.0 (15:1)	=	14.9 /	21.0 =	=	.71 X	893,751 =	=	634,563	0
B. GUIDANCE	0.4 (350:1)	0.3 (350:1)	0.0 (250:1)	=	0.7 /	1.0 =	=	.70 X	55,602 =	=	38,921	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	1.0 =	=	.30 X	40,010 =	=	12,003	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.5 =	=	.60 X	23,187 =	=	13,912	0
E. EDUCATION TECHS	1.6 (100:1)	0.9 (100:1)	0.0 (250:1)	=	2.5 /	1.0 =	=	2.50 X	16,830 =	=	42,075	0
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.5 /	1.0 =	=	.50 X	19,540 =	=	9,770	0
G. CLERICAL	0.8 (200:1)	0.5 (200:1)	0.0 (200:1)	=	1.3 /	3.0 =	=	.43 X	82,833 =	=	35,618	0
H. SCHOOL ADMIN.	0.5 (305:1)	0.3 (305:1)	0.0 (315:1)	=	0.8 /	1.0 =	=	.80 X	68,038 =	=	54,430	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	8,184	0
B. Supplies and Equipment	311	430	77,128	0
C. Professional Development	52	52	12,896	0
D. Instructional Leadership Support	21	21	5,208	0
E. Co- and Extra-Curricular Student	30	102	7,440	0
F. System Administration/Support	359	356	89,032	0
G. Operations & Maintenance	956	1,136	237,088	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	132,886	0
B. Education & Library Technicians	36.00%	18,664	0
C. Clerical	29.00%	10,329	0
D. School Administrators	14.00%	7,620	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-50,948	0
16 Adjustment for Title I Revenues	-65,957	0

17 TOTALS	1330,860	0
18 E.P.S. RATES	5,366	6,003

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	257.0	157.0	414.0		
	OCTOBER 2006	249.0	158.0	407.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	253.0 +	12.83	X	5,366.00	= 1,426,443.78
	9-12 PUPILS	157.5 +	0.00	X	6,003.00	= 945,472.50
	ADULT EDUC. COURSES AT .1	0.3		X	6,003.00	= 1,800.90
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,366.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,003.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4297	108.7	X .15	X	5,366.00	= 87,492.63
	9-12 DISADVANTAGED @ .4297	67.7	X .15	X	6,003.00	= 60,960.47
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,366.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,003.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	253.0		X	40.00	= 10,120.00
	9-12 STUDENT ASSESSMENT	157.5		X	40.00	= 6,300.00
	K-8 TECHNOLOGY RESOURCES	253.0		X	87.00	= 22,011.00
	9-12 TECHNOLOGY RESOURCES	157.5		X	265.00	= 41,737.50
	K-2 PUPILS	74.0	X .10	X	5,366.00	= 39,708.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,642,047.18
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					2,509,944.82
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,509,944.82

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	14,851.04	X	102.90%	=	15,281.72
32	SPECIAL EDUCATION - EPS ALLOCATION					768,142.64
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	27,158.64	X	102.90%	=	27,946.24
35	TRANSPORTATION - EPS ALLOCATION					247,065.05
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,058,435.65
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,568,380.47

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 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				20,471.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				20,471.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,588,851.47

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
CHELSEA	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	3,588,851.47	839,976.00	100.00%	7.44M
	410.5 100.00%	112,900,000	7.44	839,976.00					
TOTAL	410.5	112,900,000		839,976.00		3,588,851.47	839,976.00	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,588,851.47	839,976.00	2,748,875.47
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,588,851.47	839,976.00	2,748,875.47
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
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			1,500.00
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			2,750,375.47
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 23.41%		STATE SHARE % = 76.59%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 23.36%		STATE SHARE % = 76.64%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,720,953.83		