

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GREENVILLE

2007-08

180 - 060

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	100	64	164	91	255
10 ATTENDING PUPILS (OCTOBER 2006)	94	66	160	95	255
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	97.0	65.0	162.0 (64%)	93.0 (36%)	255.0

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	5.7 (17:1)	4.1 (16:1)	6.2 (15:1)	=	16.0	/	19.6	=	.82 X	943,056	=	494,916	278,390
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.4 (250:1)	=	0.9	/	0.9	=	1.00 X	52,160	=	33,382	18,778
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3	/	1.0	=	.30 X	50,012	=	9,603	5,401
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3	/	0.0	=	.30 X	0	=	7,055	3,969
E. EDUCATION TECHS	1.0 (100:1)	0.7 (100:1)	0.4 (250:1)	=	2.1	/	1.0	=	2.10 X	15,119	=	20,320	11,430
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.5	/	0.0	=	.50 X	0	=	4,154	2,336
G. CLERICAL	0.5 (200:1)	0.3 (200:1)	0.5 (200:1)	=	1.3	/	2.0	=	.65 X	59,004	=	24,546	13,807
H. SCHOOL ADMIN.	0.3 (305:1)	0.2 (305:1)	0.3 (315:1)	=	0.8	/	0.5	=	1.60 X	32,602	=	33,384	18,779

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	5,346	3,069
B. Supplies and Equipment	311	430	50,382	39,990
C. Professional Development	52	52	8,424	4,836
D. Instructional Leadership Support	21	21	3,402	1,953
E. Co- and Extra-Curricular Student	30	102	4,860	9,486
F. System Administration/Support	359	356	58,158	33,108
G. Operations & Maintenance	956	1,136	154,872	105,648

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	103,542	58,242
B. Education & Library Technicians	36.00%	8,811	4,956
C. Clerical	29.00%	7,118	4,004
D. School Administrators	14.00%	4,674	2,629

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-37,842	-21,289
16 Adjustment for Title I Revenues	-31,434	-17,681

17 TOTALS	967,671	581,839
18 E.P.S. RATES	5,973	6,256

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	146.0	91.0	237.0		
	OCTOBER 2004	130.0	89.0	219.0		
	APRIL 2005	128.0	86.0	214.0		
	OCTOBER 2005	136.0	77.0	213.0		
	APRIL 2006	136.0	73.0	209.0		
	OCTOBER 2006	123.0	73.0	196.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	129.5 +	3.66	X	5,973.00	= 795,364.68
	9-12 PUPILS	73.0 +	8.50	X	6,256.00	= 509,864.00
	ADULT EDUC. COURSES AT .1	1.3		X	6,256.00	= 8,132.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,973.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,256.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5203	67.4	X .15	X	5,973.00	= 60,387.03
	9-12 DISADVANTAGED @ .5203	38.0	X .15	X	6,256.00	= 35,659.20
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,973.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,256.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	129.5		X	40.00	= 5,180.00
	9-12 STUDENT ASSESSMENT	73.0		X	40.00	= 2,920.00
	K-8 TECHNOLOGY RESOURCES	129.5		X	87.00	= 11,266.50
	9-12 TECHNOLOGY RESOURCES	73.0		X	265.00	= 19,345.00
	K-2 PUPILS	46.0	X .10	X	5,973.00	= 27,475.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 56,417.44
	9-12 SMALL SCHOOL ADJUSTMENT					= 117,439.50
	OPERATING ALLOCATION					1,649,451.95
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					1,566,979.35
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,566,979.35

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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					301,464.03
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	3,387.43	X	102.90%	=	3,485.67
35	TRANSPORTATION - EPS ALLOCATION					74,868.05
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					379,817.75
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,946,797.10

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				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,946,797.10

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
GREENVILLE	202.5 100.00%	237,200,000	7.44	1,764,768.00		1,946,797.10	1,764,768.00	100.00%	7.44M
TOTAL	202.5	237,200,000		1,764,768.00		1,946,797.10	1,764,768.00	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	1,946,797.10	1,764,768.00	182,029.10
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		71,200.69-	71,200.69
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,946,797.10	1,693,567.31	253,229.79
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			107,149.70
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
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			360,379.49
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 90.65%	STATE SHARE % = 9.35%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 81.49%	STATE SHARE % = 18.51%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,029,269.70		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
GREENVILLE		1,946,797.10	1,693,567.31	100.00%	7.14
TOTAL		1,946,797.10	1,693,567.31	100.00%	7.14