

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BATH 2006-07 030 - 210

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	587.5	413.5	1,001.0 ( 57%)	745.5 ( 43%)	1,746.5

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	34.6 (17:1)	25.8 (16:1)	49.7 (15:1)	= 110.1 /	125.9 =	.87 X	5429,692 =	2692,584	2031,248
B. GUIDANCE	1.7 (350:1)	1.2 (350:1)	3.0 (250:1)	= 5.9 /	7.9 =	.75 X	319,475 =	136,575	103,031
C. LIBRARIANS	0.7 (800:1)	0.5 (800:1)	0.9 (800:1)	= 2.1 /	2.0 =	1.05 X	86,360 =	51,686	38,992
D. HEALTH	0.7 (800:1)	0.5 (800:1)	0.9 (800:1)	= 2.1 /	3.3 =	.64 X	143,759 =	52,443	39,563
E. EDUCATION TECHS	5.9 (100:1)	4.1 (100:1)	3.0 (250:1)	= 13.0 /	16.0 =	.81 X	295,381 =	136,378	102,881
F. LIBRARY TECHS	1.2 (500:1)	0.8 (500:1)	1.5 (500:1)	= 3.5 /	6.0 =	.58 X	113,588 =	37,552	28,329
G. CLERICAL	2.9 (200:1)	2.1 (200:1)	3.7 (200:1)	= 8.7 /	12.7 =	.69 X	329,327 =	129,525	97,711
H. SCHOOL ADMIN.	1.9 (305:1)	1.4 (305:1)	2.4 (315:1)	= 5.7 /	6.0 =	.95 X	410,975 =	222,543	167,883

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	32,032	23,856
B. Supplies and Equipment	302	418	302,302	311,619
C. Professional Development	51	51	51,051	38,021
D. Instructional Leadership Support	20	20	20,020	14,910
E. Co- and Extra-Curricular Student	29	99	29,029	73,805
F. System Administration/Support	349	346	349,349	257,943
G. Operations & Maintenance	929	1,104	929,929	823,032

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	557,325	420,438
B. Education & Library Technicians	36.00%	62,615	47,236
C. Clerical	29.00%	37,562	28,336
D. School Administrators	14.00%	31,156	23,504

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)		83,599	63,060
16 Adjustment for Title I Revenues		-184,394	-139,104

17 TOTALS		5760,861	4596,293
18 E.P.S. RATES		5,755	6,165

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	940.0	417.0	1,357.0		
	OCTOBER 2003	892.0	439.0	1,331.0		
	APRIL 2004	907.0	420.0	1,327.0		
	OCTOBER 2004	889.0	402.0	1,291.0		
	APRIL 2005	878.0	400.0	1,278.0		
	OCTOBER 2005	858.0	398.0	1,256.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	868.0 +	26.00	X	5,755.00	= 5,144,970.00
	9-12 PUPILS	399.0 +	13.66	X	6,165.00	= 2,544,048.90
	ADULT EDUC. COURSES AT .1	6.1		X	6,165.00	= 37,606.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,755.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	6,165.00	= 6,165.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3969	344.5	X .15	X	5,755.00	= 297,389.63
	9-12 DISADVANTAGED @ .3969	158.4	X .15	X	6,165.00	= 146,480.40
	K-8 LIMITED ENGLISH PROF.	4.0	X .500	X	5,755.00	= 11,510.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,165.00	= 6,165.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	868.0		X	79.00	= 68,572.00
	9-12 STUDENT ASSESSMENT	399.0		X	79.00	= 31,521.00
	K-8 TECHNOLOGY RESOURCES	868.0		X	85.00	= 73,780.00
	9-12 TECHNOLOGY RESOURCES	399.0		X	258.00	= 102,942.00
	K-2 PUPILS	295.0	X .10	X	5,755.00	= 169,772.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,640,922.93
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					7,776,830.63
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,776,830.63

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	33,681.00	X	102.40%	=	34,489.34
32	SPECIAL EDUCATION - EPS ALLOCATION					2,036,530.52
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	924,339.13	X	102.40%	=	946,523.27
35	TRANSPORTATION - EPS ALLOCATION					248,322.98
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,265,866.11
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,042,696.74

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	10/01/06	VOC CENTER ADDITION & REN	335,000.00	104,101.25		439,101.25
	04/01/07	VOC CENTER ADDITION & REN	0.00	94,888.75		94,888.75
42	TOTAL PRINCIPAL & INTEREST		335,000.00	198,990.00		533,990.00
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					533,990.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					11,576,686.74

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL OR ALLOCATION	LOCAL CONTRIBUTION		
BATH	1,267.0	100.00% 753,500,000	7.60	5,726,600.00	11,576,686.74	5,726,600.00	100.00%	7.60M
TOTAL	1,267.0	753,500,000		5,726,600.00	11,576,686.74	5,726,600.00	100.00%	7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,576,686.74	5,726,600.00	5,850,086.74
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,576,686.74	5,726,600.00	5,850,086.74
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 M RSA SECTION 15686 AND SUB-SEC. 2 TIER 1			40,025.34
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			5,890,112.08
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 49.47% STATE SHARE % = 50.53%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 49.12% STATE SHARE % = 50.88%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,440,779.04		