

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CHINA

2006-07

094 - 052

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	339.0	216.0	555.0 (100%)	0.0 (0%)	555.0

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	19.9 (17:1)	13.5 (16:1)	0.0 (15:1)	= 33.4 /	38.7 =	.86 X	1752,355 =	1507,025	0
B. GUIDANCE	1.0 (350:1)	0.6 (350:1)	0.0 (250:1)	= 1.6 /	1.9 =	.84 X	93,923 =	78,895	0
C. LIBRARIANS	0.4 (800:1)	0.3 (800:1)	0.0 (800:1)	= 0.7 /	1.0 =	.70 X	40,154 =	28,108	0
D. HEALTH	0.4 (800:1)	0.3 (800:1)	0.0 (800:1)	= 0.7 /	1.0 =	.70 X	37,481 =	26,237	0
E. EDUCATION TECHS	3.4 (100:1)	2.2 (100:1)	0.0 (250:1)	= 5.6 /	8.7 =	.64 X	144,077 =	92,209	0
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.0 (500:1)	= 1.1 /	1.0 =	1.10 X	20,298 =	22,328	0
G. CLERICAL	1.7 (200:1)	1.1 (200:1)	0.0 (200:1)	= 2.8 /	3.0 =	.93 X	74,313 =	69,111	0
H. SCHOOL ADMIN.	1.1 (305:1)	0.7 (305:1)	0.0 (315:1)	= 1.8 /	2.0 =	.90 X	137,674 =	123,907	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	17,760	0
B. Supplies and Equipment	302	418	167,610	0
C. Professional Development	51	51	28,305	0
D. Instructional Leadership Support	20	20	11,100	0
E. Co- and Extra-Curricular Student	29	99	16,095	0
F. System Administration/Support	349	346	193,695	0
G. Operations & Maintenance	929	1,104	515,595	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	311,650	0
B. Education & Library Technicians	36.00%	41,233	0
C. Clerical	29.00%	20,042	0
D. School Administrators	14.00%	17,347	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-117,792	0
16 Adjustment for Title I Revenues	-92,996	0

17 TOTALS	3077,463	0
18 E.P.S. RATES	5,545	6,005

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	550.0	291.0	841.0		
	OCTOBER 2003	561.0	307.0	868.0		
	APRIL 2004	556.0	288.0	844.0		
	OCTOBER 2004	537.0	293.0	830.0		
	APRIL 2005	550.0	302.0	852.0		
	OCTOBER 2005	561.0	289.0	850.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	555.5 +	0.00	X	5,545.00	= 3,080,247.50
	9-12 PUPILS	295.5 +	0.00	X	6,005.00	= 1,774,477.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,005.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,545.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,005.00	= 750.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3259	181.0	X .15	X	5,545.00	= 150,546.75
	9-12 DISADVANTAGED @ .3259	96.3	X .15	X	6,005.00	= 86,742.23
	K-8 LIMITED ENGLISH PROF.	5.0	X .500	X	5,545.00	= 13,862.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,005.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	555.5		X	79.00	= 43,884.50
	9-12 STUDENT ASSESSMENT	295.5		X	79.00	= 23,344.50
	K-8 TECHNOLOGY RESOURCES	555.5		X	85.00	= 47,217.50
	9-12 TECHNOLOGY RESOURCES	295.5		X	258.00	= 76,239.00
	K-2 PUPILS	168.5	X .10	X	5,545.00	= 93,433.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,390,745.86
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					4,851,671.27
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,851,671.27

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	57,337.23	X	102.40%	=	58,713.32
32	SPECIAL EDUCATION - EPS ALLOCATION					813,825.11
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	8,253.98	X	102.40%	=	8,452.08
35	TRANSPORTATION - EPS ALLOCATION					445,476.02
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					38,999.16
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,365,465.69
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,217,136.96

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06	NEW ELEM SCHOOL	165,650.00	3.00		165,653.00
	05/01/07	NEW ELEM SCHOOL	0.00	23,853.60		23,853.60
42	TOTAL PRINCIPAL & INTEREST		165,650.00	23,856.60		189,506.60
43	APPROVED LEASES FOR 2005-06					0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06					17,322.67
44	INSURED VALUE FACTOR FOR 2004-05					172,881.79
47	TOTAL DEBT SERVICE ALLOCATION					379,711.06
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					6,596,848.02

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2005 STATE		MILL	LOCAL	TOTAL	LOCAL				
	YEAR	PUPILS	VALUATION	X	EXPECTATION	=	CONTRIBUTION	OR	ALLOCATION	CONTRIBUTION		
CHINA	851.0	100.00%	242,250,000	X	7.60	=	1,841,100.00		6,596,848.02	1,841,100.00	100.00%	7.60M
TOTAL	851.0		242,250,000				1,841,100.00		6,596,848.02	1,841,100.00	100.00%	7.60M

S T A T E O F M A I N E
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,596,848.02	1,841,100.00	4,755,748.02
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,596,848.02	1,841,100.00	4,755,748.02
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			465.22-
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			1,844.17-
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			0.00
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			4,753,438.63
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 27.91% STATE SHARE % = 72.09%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 27.94% STATE SHARE % = 72.06%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,135,922.61		