

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FAYETTE

2006-07

154 - 233

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	72.5	0.0	72.5 (100%)	0.0 ( 0%)	72.5

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	4.3 (17:1)	0.0 (16:1)	0.0 (15:1)	=	4.3 /	5.0 =	.86 X	186,030 =	159,986	0
B. GUIDANCE	0.2 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.2 /	0.0 =	.20 X	0 =	5,501	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	.10 X	0 =	2,750	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.2 =	.50 X	7,496 =	3,748	0
E. EDUCATION TECHS	0.7 (100:1)	0.0 (100:1)	0.0 (250:1)	=	0.7 /	1.5 =	.47 X	26,638 =	12,520	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =	.10 X	0 =	1,265	0
G. CLERICAL	0.4 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.4 /	1.0 =	.40 X	23,467 =	9,387	0
H. SCHOOL ADMIN.	0.2 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.2 /	0.8 =	.25 X	49,072 =	12,268	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	2,320	0
B. Supplies and Equipment	302	418	21,895	0
C. Professional Development	51	51	3,698	0
D. Instructional Leadership Support	20	20	1,450	0
E. Co- and Extra-Curricular Student	29	99	2,103	0
F. System Administration/Support	349	346	25,303	0
G. Operations & Maintenance	929	1,104	67,353	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	32,677	0
B. Education & Library Technicians	36.00%	4,963	0
C. Clerical	29.00%	2,722	0
D. School Administrators	14.00%	1,718	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-12,591	0
16 Adjustment for Title I Revenues	-10,587	0

17 TOTALS	350,448	0
18 E.P.S. RATES	4,834	5,964

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154 - 233

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	109.0	47.0	156.0		
	OCTOBER 2003	120.0	44.0	164.0		
	APRIL 2004	120.0	47.0	167.0		
	OCTOBER 2004	102.0	51.0	153.0		
	APRIL 2005	103.0	52.0	155.0		
	OCTOBER 2005	114.0	54.0	168.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	108.5 +	2.83	X	4,834.00	= 538,169.22
	9-12 PUPILS	53.0 +	0.00	X	5,964.00	= 316,092.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,964.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,834.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,964.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3333	36.2	X .15	X	4,834.00	= 26,248.62
	9-12 DISADVANTAGED @ .3333	17.7	X .15	X	5,964.00	= 15,834.42
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,834.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,964.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	108.5		X	79.00	= 8,571.50
	9-12 STUDENT ASSESSMENT	53.0		X	79.00	= 4,187.00
	K-8 TECHNOLOGY RESOURCES	108.5		X	85.00	= 9,222.50
	9-12 TECHNOLOGY RESOURCES	53.0		X	258.00	= 13,674.00
	K-2 PUPILS	44.0	X .10	X	4,834.00	= 21,269.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					953,268.86
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					857,941.97
30	ADJUSTED TOTAL OPERATING ALLOCATION					857,941.97

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154 - 233

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					208,637.98
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					137,677.50
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					9,216.67
39	TOTAL OTHER SUBSIDIZABLE COSTS					355,532.15
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,213,474.12

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	ADDN TO FAYETTE CENTRAL	129,960.00	17,143.23	147,103.23
	05/01/07	ADDN TO FAYETTE CENTRAL	0.00	14,189.14	14,189.14
42	TOTAL PRINCIPAL & INTEREST		129,960.00	31,332.37	161,292.37
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				5,503.68
47	TOTAL DEBT SERVICE ALLOCATION				166,796.05
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,380,270.17

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
FAYETTE	161.5	100.00%	94,750,000	7.60	720,100.00	1,380,270.17	720,100.00	100.00%	7.60M
TOTAL	161.5		94,750,000		720,100.00	1,380,270.17	720,100.00	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	1,380,270.17	720,100.00	660,170.17
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,380,270.17	720,100.00	660,170.17
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			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			250.00
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			660,420.17
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 52.17% STATE SHARE % = 47.83%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 52.15% STATE SHARE % = 47.85%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,475,597.06		