

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ARUNDEL

2007-08

016 - 201

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	269	144	413	0	413
10 ATTENDING PUPILS (OCTOBER 2006)	251	0	251	0	251
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	260.0	72.0	332.0 (100%)	0.0 ( 0%)	332.0

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	15.3 (17:1)	4.5 (16:1)	0.0 (15:1)	=	19.8 /	19.0 =		1.04 X	871,981 =		906,860	0
B. GUIDANCE	0.7 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.9 /	1.0 =		.90 X	55,602 =		50,042	0
C. LIBRARIANS	0.3 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.4 /	0.0 =		.40 X	0 =		11,768	0
D. HEALTH	0.3 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.4 /	0.9 =		.44 X	37,011 =		16,285	0
E. EDUCATION TECHS	2.6 (100:1)	0.7 (100:1)	0.0 (250:1)	=	3.3 /	1.0 =		3.30 X	17,401 =		57,423	0
F. LIBRARY TECHS	0.5 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.6 /	1.0 =		.60 X	17,401 =		10,441	0
G. CLERICAL	1.3 (200:1)	0.4 (200:1)	0.0 (200:1)	=	1.7 /	2.9 =		.59 X	80,382 =		47,425	0
H. SCHOOL ADMIN.	0.9 (305:1)	0.2 (305:1)	0.0 (315:1)	=	1.1 /	1.0 =		1.10 X	71,582 =		78,740	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	10,956	0
B. Supplies and Equipment	311	430	103,252	0
C. Professional Development	52	52	17,264	0
D. Instructional Leadership Support	21	21	6,972	0
E. Co- and Extra-Curricular Student	30	102	9,960	0
F. System Administration/Support	359	356	119,188	0
G. Operations & Maintenance	956	1,136	317,392	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	187,141	0
B. Education & Library Technicians	36.00%	24,431	0
C. Clerical	29.00%	13,753	0
D. School Administrators	14.00%	11,024	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	128,366	0
16 Adjustment for Title I Revenues	-41,431	0

17 TOTALS	2087,251	0
18 E.P.S. RATES	6,287	6,414

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL			
	APRIL 2004	406.0	226.0	632.0			
	OCTOBER 2004	426.0	240.0	666.0			
	APRIL 2005	420.0	219.0	639.0			
	OCTOBER 2005	413.0	231.0	644.0			
	APRIL 2006	414.0	237.0	651.0			
	OCTOBER 2006	379.0	240.0	619.0			
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES		
	K-8 PUPILS	396.5 +	13.16	X	6,287.00	=	2,575,532.42
	9-12 PUPILS	238.5 +	0.00	X	6,414.00	=	1,529,739.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,414.00	=	0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,287.00	=	0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,414.00	=	0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X X			
	K-8 DISADVANTAGED @ .1135	45.0	X .15	X	6,287.00	=	42,437.25
	9-12 DISADVANTAGED @ .1135	27.1	X .15	X	6,414.00	=	26,072.91
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	6,287.00	=	0.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,414.00	=	6,414.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X X X X			
	K-8 STUDENT ASSESSMENT	396.5		X	40.00	=	15,860.00
	9-12 STUDENT ASSESSMENT	238.5		X	40.00	=	9,540.00
	K-8 TECHNOLOGY RESOURCES	396.5		X	87.00	=	34,495.50
	9-12 TECHNOLOGY RESOURCES	238.5		X	265.00	=	63,202.50
	K-2 PUPILS	128.0	X .10	X	6,287.00	=	80,473.60
ISOLATED SMALL SCHOOL ADJUSTMENT							
	K-8 SMALL SCHOOL ADJUSTMENT					=	0.00
	9-12 SMALL SCHOOL ADJUSTMENT					=	0.00
OPERATING ALLOCATION							4,383,767.18
OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %							4,164,578.82
30	ADJUSTED TOTAL OPERATING ALLOCATION						4,164,578.82

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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					909,160.78
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					202,552.58
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					28,083.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,139,796.36
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,304,375.18

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				99,112.60
47	TOTAL DEBT SERVICE ALLOCATION				99,112.60
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,403,487.78

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
ARUNDEL	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR				
	635.0 100.00%	344,800,000	7.44	2,565,312.00		5,403,487.78	2,565,312.00	100.00%	7.44M
TOTAL	635.0	344,800,000		2,565,312.00		5,403,487.78	2,565,312.00	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
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,403,487.78	2,565,312.00	2,838,175.78
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,403,487.78	2,565,312.00	2,838,175.78
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			200.00
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			2,838,375.78
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 47.48%	STATE SHARE % = 52.52%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 47.47%	STATE SHARE % = 52.53%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,622,676.14		