

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BAILEYVILLE

2007-08

024 - 107

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	133	100	233	188	421
10 ATTENDING PUPILS (OCTOBER 2006)	140	88	228	195	423
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	136.5	94.0	230.5 (55%)	191.5 (45%)	422.0

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	8.0 (17:1)	5.9 (16:1)	12.8 (15:1)	=	26.7 /	31.8 =	=	.84 X	1421,235 =	=	656,610	537,227
B. GUIDANCE	0.4 (350:1)	0.3 (350:1)	0.8 (250:1)	=	1.5 /	2.0 =	=	.75 X	100,613 =	=	41,503	33,957
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	0.9 =	=	.56 X	49,513 =	=	15,250	12,477
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	=	.50 X	40,686 =	=	11,189	9,154
E. EDUCATION TECHS	1.4 (100:1)	0.9 (100:1)	0.8 (250:1)	=	3.1 /	2.9 =	=	1.07 X	44,331 =	=	26,089	21,345
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.4 (500:1)	=	0.9 /	1.0 =	=	.90 X	15,975 =	=	7,908	6,470
G. CLERICAL	0.7 (200:1)	0.5 (200:1)	1.0 (200:1)	=	2.2 /	3.6 =	=	.61 X	102,940 =	=	34,536	28,257
H. SCHOOL ADMIN.	0.4 (305:1)	0.3 (305:1)	0.6 (315:1)	=	1.3 /	2.5 =	=	.52 X	163,647 =	=	46,803	38,293

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	7,607	6,320
B. Supplies and Equipment	311	430	71,686	82,345
C. Professional Development	52	52	11,986	9,958
D. Instructional Leadership Support	21	21	4,841	4,022
E. Co- and Extra-Curricular Student	30	102	6,915	19,533
F. System Administration/Support	359	356	82,750	68,174
G. Operations & Maintenance	956	1,136	220,358	217,544

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	137,665	112,635
B. Education & Library Technicians	36.00%	12,239	10,013
C. Clerical	29.00%	10,015	8,195
D. School Administrators	14.00%	6,552	5,361

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-40,558	-33,188
16 Adjustment for Title I Revenues	-37,459	-30,648

17 TOTALS	1334,483	1167,443
18 E.P.S. RATES	5,790	6,096

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	193.0	82.0	275.0		
	OCTOBER 2004	219.0	78.0	297.0		
	APRIL 2005	218.0	79.0	297.0		
	OCTOBER 2005	204.0	72.0	276.0		
	APRIL 2006	204.0	77.0	281.0		
	OCTOBER 2006	207.0	92.0	299.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	205.5 +	2.00	X	5,790.00	= 1,201,425.00
	9-12 PUPILS	84.5 +	0.00	X	6,096.00	= 515,112.00
	ADULT EDUC. COURSES AT .1	1.7		X	6,096.00	= 10,363.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,790.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,096.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4444	91.3	X .15	X	5,790.00	= 79,294.05
	9-12 DISADVANTAGED @ .4444	37.6	X .15	X	6,096.00	= 34,381.44
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,790.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,096.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	205.5		X	40.00	= 8,220.00
	9-12 STUDENT ASSESSMENT	84.5		X	40.00	= 3,380.00
	K-8 TECHNOLOGY RESOURCES	205.5		X	87.00	= 17,878.50
	9-12 TECHNOLOGY RESOURCES	84.5		X	265.00	= 22,392.50
	K-2 PUPILS	60.0	X .10	X	5,790.00	= 34,740.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 94,636.24
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,021,822.93
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					1,920,731.78
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,920,731.78

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	18,562.21	X	102.90%	=	19,100.51
32	SPECIAL EDUCATION - EPS ALLOCATION					338,890.11
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					58,609.75
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					16,290.05
39	TOTAL OTHER SUBSIDIZABLE COSTS					432,890.42
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,353,622.20

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)				2,353,622.20

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
BAILEYVILLE	290.0	343,850,000	7.44	2,558,244.00	2,353,622.20	2,353,622.20	100.00%	6.84M
TOTAL	290.0	343,850,000		2,558,244.00	2,353,622.20	2,353,622.20	100.00%	6.84M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,353,622.20	2,353,622.20	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		284,667.69-	284,667.69
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,353,622.20	2,068,954.51	284,667.69
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			722.84-
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			4,161.40
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			288,106.25
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 87.76%	STATE SHARE % = 12.24%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,454,713.35		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BAILEYVILLE		2,353,622.20	2,068,954.51	100.00%	6.02
TOTAL		2,353,622.20	2,068,954.51	100.00%	6.02