

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

JAY

2007-08

214 - 239

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	304	219	523	276	799
10 ATTENDING PUPILS (OCTOBER 2006)	360	200	560	284	844
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	332.0	209.5	541.5 ( 66%)	280.0 ( 34%)	821.5

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	19.5 (17:1)	13.1 (16:1)	18.7 (15:1)	=	51.3 /	67.0 =		.77 X	3099,879 =		1575,359	811,548
B. GUIDANCE	0.9 (350:1)	0.6 (350:1)	1.1 (250:1)	=	2.6 /	3.7 =		.70 X	166,483 =		76,915	39,623
C. LIBRARIANS	0.4 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.1 /	1.0 =		1.10 X	44,717 =		32,465	16,724
D. HEALTH	0.4 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.1 /	1.0 =		1.10 X	41,123 =		29,855	15,380
E. EDUCATION TECHS	3.3 (100:1)	2.1 (100:1)	1.1 (250:1)	=	6.5 /	6.8 =		.96 X	106,062 =		67,201	34,619
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.7 /	2.9 =		.59 X	48,010 =		18,695	9,631
G. CLERICAL	1.7 (200:1)	1.0 (200:1)	1.4 (200:1)	=	4.1 /	6.0 =		.68 X	159,313 =		71,500	36,833
H. SCHOOL ADMIN.	1.1 (305:1)	0.7 (305:1)	0.9 (315:1)	=	2.7 /	3.9 =		.69 X	264,145 =		120,292	61,968

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	17,870	9,240
B. Supplies and Equipment	311	430	168,407	120,400
C. Professional Development	52	52	28,158	14,560
D. Instructional Leadership Support	21	21	11,372	5,880
E. Co- and Extra-Curricular Student	30	102	16,245	28,560
F. System Administration/Support	359	356	194,399	99,680
G. Operations & Maintenance	956	1,136	517,674	318,080

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	325,773	167,822
B. Education & Library Technicians	36.00%	30,923	15,930
C. Clerical	29.00%	20,735	10,682
D. School Administrators	14.00%	16,841	8,676

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-96,176	-49,547
16 Adjustment for Title I Revenues	-187,109	-96,389

17 TOTALS	3057,392	1679,899
18 E.P.S. RATES	5,646	6,000

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL				
	APRIL 2004	564.0	314.0	878.0				
	OCTOBER 2004	541.0	313.0	854.0				
	APRIL 2005	549.0	306.0	855.0				
	OCTOBER 2005	540.0	281.0	821.0				
	APRIL 2006	523.0	273.0	796.0				
	OCTOBER 2006	560.0	277.0	837.0				
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES			
	K-8 PUPILS	541.5 +	4.66	X	5,646.00	=	3,083,619.36	
	9-12 PUPILS	275.0 +	19.00	X	6,000.00	=	1,764,000.00	
	ADULT EDUC. COURSES AT .1	1.5		X	6,000.00	=	9,000.00	
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,646.00	=	0.00	
	9-12 EQUIV. INSTR. PUPILS	4.625		X	6,000.00	=	27,750.00	
WEIGHTED COUNTS	PUPILS	WEIGHTS	X	X	SAU EPS RATES			
	K-8 DISADVANTAGED @ .4179	226.3	X .15	X	5,646.00	=	191,653.47	
	9-12 DISADVANTAGED @ .4179	114.9	X .15	X	6,000.00	=	103,410.00	
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,646.00	=	0.00	
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,000.00	=	0.00	
TARGETED FUNDS	PUPILS	WEIGHTS	X	X	SAU EPS RATES			
	K-8 STUDENT ASSESSMENT	541.5		X	40.00	=	21,660.00	
	9-12 STUDENT ASSESSMENT	275.0		X	40.00	=	11,000.00	
	K-8 TECHNOLOGY RESOURCES	541.5		X	87.00	=	47,110.50	
	9-12 TECHNOLOGY RESOURCES	275.0		X	265.00	=	72,875.00	
	K-2 PUPILS	181.5	X .10	X	5,646.00	=	102,474.90	
ISOLATED SMALL SCHOOL ADJUSTMENT								
	K-8 SMALL SCHOOL ADJUSTMENT					=	0.00	
	9-12 SMALL SCHOOL ADJUSTMENT					=	0.00	
OPERATING ALLOCATION							5,434,553.23	
OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %							5,162,825.56	
30	ADJUSTED TOTAL OPERATING ALLOCATION							5,162,825.56

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	51,238.00	X	102.90%	=	52,723.90
32	SPECIAL EDUCATION - EPS ALLOCATION					1,060,426.44
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					357,154.73
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					99,521.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,569,826.07
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,732,651.63

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07 MIDDLE SCHOOL ADDN	420,000.00	103,870.70	523,870.70
	05/01/08 MIDDLE SCHOOL ADDN	0.00	118,513.50	118,513.50
42	TOTAL PRINCIPAL & INTEREST	420,000.00	222,384.20	642,384.20
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			642,384.20
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			7,375,035.83

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION	
JAY	816.5	100.00% 850,650,000	7.44	6,328,836.00	7,375,035.83	6,328,836.00	100.00% 7.44M
TOTAL	816.5	850,650,000		6,328,836.00	7,375,035.83	6,328,836.00	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  
A U G U S T A 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,375,035.83	6,328,836.00	1,046,199.83
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,375,035.83	6,328,836.00	1,046,199.83
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 MRS A SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			2,878.50
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			1,049,078.33
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 85.81%	STATE SHARE % = 14.19%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 85.78%	STATE SHARE % = 14.22%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,646,763.50		