

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LIMESTONE

2007-08

236 - 247

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	158	69	227	101	328
10 ATTENDING PUPILS (OCTOBER 2006)	150	74	224	111	335
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	154.0	71.5	225.5 (68%)	106.0 (32%)	331.5

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	9.1 (17:1)	4.5 (16:1)	7.1 (15:1)	=	20.7 /	24.4 =	=	.85 X	1068,148 =	=	617,390	290,536
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.4 (250:1)	=	1.0 /	1.0 =	=	1.00 X	55,014 =	=	37,410	17,604
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	0.0 =	=	.40 X	0 =	=	8,002	3,766
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4 /	0.0 =	=	.40 X	0 =	=	9,995	4,704
E. EDUCATION TECHS	1.5 (100:1)	0.7 (100:1)	0.4 (250:1)	=	2.6 /	5.0 =	=	.52 X	82,155 =	=	29,050	13,671
F. LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.6 /	1.0 =	=	.60 X	13,407 =	=	5,470	2,574
G. CLERICAL	0.8 (200:1)	0.4 (200:1)	0.5 (200:1)	=	1.7 /	2.0 =	=	.85 X	54,012 =	=	31,219	14,691
H. SCHOOL ADMIN.	0.5 (305:1)	0.2 (305:1)	0.3 (315:1)	=	1.0 /	2.0 =	=	.50 X	130,407 =	=	44,339	20,865

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	7,442	3,498
B. Supplies and Equipment	311	430	70,131	45,580
C. Professional Development	52	52	11,726	5,512
D. Instructional Leadership Support	21	21	4,736	2,226
E. Co- and Extra-Curricular Student	30	102	6,765	10,812
F. System Administration/Support	359	356	80,955	37,736
G. Operations & Maintenance	956	1,136	215,578	120,416

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	127,831	60,156
B. Education & Library Technicians	36.00%	12,427	5,848
C. Clerical	29.00%	9,054	4,260
D. School Administrators	14.00%	6,207	2,921

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-94,583	-44,509
16 Adjustment for Title I Revenues	-107,438	-50,559

17 TOTALS	1133,704	572,307
18 E.P.S. RATES	5,028	5,399

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	270.0	83.0	353.0		
	OCTOBER 2004	241.0	94.0	335.0		
	APRIL 2005	246.0	90.0	336.0		
	OCTOBER 2005	232.0	87.0	319.0		
	APRIL 2006	229.0	84.0	313.0		
	OCTOBER 2006	225.0	97.0	322.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	227.0 +	13.50	X	5,028.00	= 1,209,234.00
	9-12 PUPILS	90.5 +	0.00	X	5,399.00	= 488,609.50
	ADULT EDUC. COURSES AT .1	0.0		X	5,399.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,028.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,399.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6800	154.4	X .15	X	5,028.00	= 116,448.48
	9-12 DISADVANTAGED @ .6800	61.5	X .15	X	5,399.00	= 49,805.78
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,028.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,399.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	227.0		X	40.00	= 9,080.00
	9-12 STUDENT ASSESSMENT	90.5		X	40.00	= 3,620.00
	K-8 TECHNOLOGY RESOURCES	227.0		X	87.00	= 19,749.00
	9-12 TECHNOLOGY RESOURCES	90.5		X	265.00	= 23,982.50
	K-2 PUPILS	77.0	X .10	X	5,028.00	= 38,715.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,959,244.86
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					1,861,282.61
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,861,282.61

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	6,438.00	X	102.90%	=	6,624.70
32	SPECIAL EDUCATION - EPS ALLOCATION					606,698.60
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					223,701.52
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					59,500.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					896,524.82
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,757,807.43

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)				2,757,807.43

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
LIMESTONE	317.5 100.00%	58,800,000	7.44	437,472.00		2,757,807.43	437,472.00	100.00%	7.44M
TOTAL	317.5	58,800,000		437,472.00		2,757,807.43	437,472.00	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

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,757,807.43	437,472.00	2,320,335.43
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,757,807.43	437,472.00	2,320,335.43
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			12,424.90
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			2,332,760.33
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 15.86%		STATE SHARE % = 84.14%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 15.41%		STATE SHARE % = 84.59%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,855,769.68		