

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CHINA

2005-06

094 - 052

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	339.5	205.0	544.5 (100%)	0.0 (0%)	544.5

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	20.0 (17:1)	12.8 (16:1)	0.0 (15:1)	=	32.8 /	39.8 =	.82 X	1723,884 =	1413,585	0
B. GUIDANCE	1.0 (350:1)	0.6 (350:1)	0.0 (250:1)	=	1.6 /	3.0 =	.53 X	142,615 =	75,586	0
C. LIBRARIANS	0.4 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.7 /	1.0 =	.70 X	38,992 =	27,294	0
D. HEALTH	0.4 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.7 /	1.0 =	.70 X	35,890 =	25,123	0
E. EDUCATION TECHS	3.4 (100:1)	2.1 (100:1)	0.0 (250:1)	=	5.5 /	9.9 =	.56 X	144,317 =	80,818	0
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.0 (500:1)	=	1.1 /	1.0 =	1.10 X	18,400 =	20,240	0
G. CLERICAL	1.7 (200:1)	1.0 (200:1)	0.0 (200:1)	=	2.7 /	2.9 =	.93 X	66,760 =	62,087	0
H. SCHOOL ADMIN.	1.1 (305:1)	0.7 (305:1)	0.0 (315:1)	=	1.8 /	2.0 =	.90 X	131,468 =	118,321	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	16,880	0
B. Supplies and Equipment	295	408	160,628	0
C. Professional Development	50	50	27,225	0
D. Instructional Leadership Support	20	20	10,890	0
E. Co- and Extra-Curricular Student	28	97	15,246	0
F. System Administration/Support	341	338	185,675	0
G. Operations & Maintenance	907	1,078	493,862	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	292,902	0
B. Education & Library Technicians	36.00%	36,381	0
C. Clerical	29.00%	18,005	0
D. School Administrators	14.00%	16,565	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-110,189	0
16 Adjustment for Title I Revenues	-85,046	0

17 TOTALS	2902,077	0
18 E.P.S. RATES	5,330	5,782

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	546.0	298.0	844.0		
	OCTOBER 2002	547.0	308.0	855.0		
	APRIL 2003	550.0	291.0	841.0		
	OCTOBER 2003	561.0	307.0	868.0		
	APRIL 2004	556.0	288.0	844.0		
	OCTOBER 2004	537.0	293.0	830.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	546.5 +	3.00	X	5,330.00	= 2,928,835.00
	9-12 PUPILS	290.5 +	0.00	X	5,782.00	= 1,679,671.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,782.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,330.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,782.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2620	143.2	X .15	X	5,330.00	= 114,488.40
	9-12 DISADVANTAGED @ .2620	76.1	X .15	X	5,782.00	= 66,001.53
	K-8 LIMITED ENGLISH PROF.	3.0	X .500	X	5,330.00	= 7,995.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,782.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	546.5		X	100.00	= 54,650.00
	9-12 STUDENT ASSESSMENT	290.5		X	100.00	= 29,050.00
	K-8 TECHNOLOGY RESOURCES	546.5		X	83.00	= 45,359.50
	9-12 TECHNOLOGY RESOURCES	290.5		X	252.00	= 73,206.00
	K-2 PUPILS	162.5	X .10	X	5,330.00	= 86,612.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,085,868.93
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					4,272,129.90
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,272,129.90

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	46,644.36	X	101.80%	=	47,483.96
32	SPECIAL EDUCATION - EPS ALLOCATION					812,485.24
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	11,328.48	X	101.80%	=	11,532.39
35	TRANSPORTATION - EPS ALLOCATION					353,015.04
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					32,035.58
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,256,552.21
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,528,682.11

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05	NEW ELEM SCHOOL	165,650.00	35,744.08		201,394.08
	05/01/06	NEW ELEM SCHOOL	0.00	29,817.00		29,817.00
42	TOTAL PRINCIPAL & INTEREST		165,650.00	65,561.08		231,211.08
43	APPROVED LEASES FOR 2004-05					0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05					26,864.00
44	INSURED VALUE FACTOR FOR 2003-04					158,509.76
47	TOTAL DEBT SERVICE ALLOCATION					416,584.84
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					5,945,266.95

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
CHINA	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	837.0	218,150,000	8.26	1,801,919.00		5,945,266.95	1,801,919.00	100.00%	8.26M
TOTAL	837.0	218,150,000		1,801,919.00		5,945,266.95	1,801,919.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,945,266.95	1,801,919.00	4,143,347.95
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,945,266.95	1,801,919.00	4,143,347.95
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			2,295.23-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			4,141,052.72
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 30.31%		STATE SHARE % = 69.69%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 30.35%		STATE SHARE % = 69.65%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,759,005.98		