

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

JAY 2005-06 214 - 239

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	335.5	214.0	549.5 (64%)	315.5 (36%)	865.0

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	19.7 (17:1)	13.4 (16:1)	21.0 (15:1)	=	54.1 /	75.9 =	.71 X	3206,980 =	1457,252	819,704
B. GUIDANCE	1.0 (350:1)	0.6 (350:1)	1.3 (250:1)	=	2.9 /	3.8 =	.76 X	172,902 =	84,100	47,306
C. LIBRARIANS	0.4 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.1 /	1.0 =	1.10 X	41,930 =	29,519	16,604
D. HEALTH	0.4 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.1 /	1.0 =	1.10 X	35,890 =	25,267	14,212
E. EDUCATION TECHS	3.4 (100:1)	2.1 (100:1)	1.3 (250:1)	=	6.8 /	8.0 =	.85 X	130,693 =	71,097	39,992
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.7 /	1.0 =	1.70 X	15,880 =	17,277	9,719
G. CLERICAL	1.7 (200:1)	1.1 (200:1)	1.6 (200:1)	=	4.4 /	7.0 =	.63 X	162,779 =	65,633	36,918
H. SCHOOL ADMIN.	1.1 (305:1)	0.7 (305:1)	1.0 (315:1)	=	2.8 /	3.7 =	.76 X	234,560 =	114,090	64,176

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	17,035	9,781
B. Supplies and Equipment	295	408	162,103	128,724
C. Professional Development	50	50	27,475	15,775
D. Instructional Leadership Support	20	20	10,990	6,310
E. Co- and Extra-Curricular Student	28	97	15,386	30,604
F. System Administration/Support	341	338	187,380	106,639
G. Operations & Maintenance	907	1,078	498,397	340,109

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	303,266	170,587
B. Education & Library Technicians	36.00%	31,815	17,896
C. Clerical	29.00%	19,034	10,706
D. School Administrators	14.00%	15,973	8,985

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-90,054	-50,663
16 Adjustment for Title I Revenues	-194,937	-109,652

17 TOTALS	2868,096	1734,431
18 E.P.S. RATES	5,219	5,497

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	635.0	315.0	950.0		
	OCTOBER 2002	614.0	325.0	939.0		
	APRIL 2003	624.0	313.0	937.0		
	OCTOBER 2003	581.0	326.0	907.0		
	APRIL 2004	564.0	314.0	878.0		
	OCTOBER 2004	541.0	313.0	854.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	552.5 +	40.66	X	5,219.00	= 3,095,702.04
	9-12 PUPILS	313.5 +	4.16	X	5,497.00	= 1,746,177.02
	ADULT EDUC. COURSES AT .1	1.3		X	5,497.00	= 7,146.10
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,219.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.750		X	5,497.00	= 4,122.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4786	264.4	X .15	X	5,219.00	= 206,985.54
	9-12 DISADVANTAGED @ .4786	150.0	X .15	X	5,497.00	= 123,682.50
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,219.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,497.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	552.5		X	100.00	= 55,250.00
	9-12 STUDENT ASSESSMENT	313.5		X	100.00	= 31,350.00
	K-8 TECHNOLOGY RESOURCES	552.5		X	83.00	= 45,857.50
	9-12 TECHNOLOGY RESOURCES	313.5		X	252.00	= 79,002.00
	K-2 PUPILS	158.5	X .10	X	5,219.00	= 82,721.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,477,996.60
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					4,601,517.14
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,601,517.14

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	69,805.61	X	101.80%	=	71,062.11
32	SPECIAL EDUCATION - EPS ALLOCATION					1,158,033.32
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					363,799.85
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					50,649.03
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,643,544.31
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,245,061.45

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05 MIDDLE SCHOOL ADDN	420,000.00	152,539.80		572,539.80
	05/01/06 MIDDLE SCHOOL ADDN	0.00	141,197.70		141,197.70
42	TOTAL PRINCIPAL & INTEREST	420,000.00	293,737.50		713,737.50
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				713,737.50
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,958,798.95

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION			
JAY	866.0	100.00% 794,700,000	8.26	6,564,222.00		6,958,798.95	6,564,222.00	100.00%	8.26M
TOTAL	866.0	794,700,000		6,564,222.00		6,958,798.95	6,564,222.00	100.00%	8.26M

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	6,958,798.95	6,564,222.00	394,576.95
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		578,171.04-	578,171.04
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,958,798.95	5,986,050.96	972,747.99
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
58A TRANSITION ADJUSTMENT			104,337.02
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			53,854.25
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			1,130,939.26
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 94.33% STATE SHARE % = 5.67%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 83.75% STATE SHARE % = 16.25%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,835,278.41		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
JAY		6,958,798.95	5,986,050.96	100.00%	7.53
TOTAL		6,958,798.95	5,986,050.96	100.00%	7.53