

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BATH 2007-08 030 - 210

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	583	398	981	720	1,701
10 ATTENDING PUPILS (OCTOBER 2006)	558	414	972	773	1,745
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	570.5	406.0	976.5 (57%)	746.5 (43%)	1,723.0

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	33.6 (17:1)	25.4 (16:1)	49.8 (15:1)	=	108.8	122.0	=	.89 X	5517,513	=	2799,035	2111,552
B. GUIDANCE	1.6 (350:1)	1.2 (350:1)	3.0 (250:1)	=	5.8	4.0	=	1.45 X	182,397	=	150,751	113,725
C. LIBRARIANS	0.7 (800:1)	0.5 (800:1)	0.9 (800:1)	=	2.1	2.0	=	1.05 X	92,082	=	55,111	41,575
D. HEALTH	0.7 (800:1)	0.5 (800:1)	0.9 (800:1)	=	2.1	3.5	=	.60 X	158,586	=	54,237	40,915
E. EDUCATION TECHS	5.7 (100:1)	4.1 (100:1)	3.0 (250:1)	=	12.8	13.6	=	.94 X	238,478	=	127,776	96,393
F. LIBRARY TECHS	1.1 (500:1)	0.8 (500:1)	1.5 (500:1)	=	3.4	4.0	=	.85 X	73,740	=	35,727	26,952
G. CLERICAL	2.9 (200:1)	2.0 (200:1)	3.7 (200:1)	=	8.6	8.7	=	.99 X	246,819	=	139,280	105,071
H. SCHOOL ADMIN.	1.9 (305:1)	1.3 (305:1)	2.4 (315:1)	=	5.6	6.0	=	.93 X	433,035	=	229,552	173,171

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	32,225	24,635
B. Supplies and Equipment	311	430	303,692	320,995
C. Professional Development	52	52	50,778	38,818
D. Instructional Leadership Support	21	21	20,507	15,677
E. Co- and Extra-Curricular Student	30	102	29,295	76,143
F. System Administration/Support	359	356	350,564	265,754
G. Operations & Maintenance	956	1,136	933,534	848,024

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	581,235	438,476
B. Education & Library Technicians	36.00%	58,861	44,404
C. Clerical	29.00%	40,391	30,471
D. School Administrators	14.00%	32,137	24,244

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	86,726	65,431
16 Adjustment for Title I Revenues	-181,540	-136,951

17 TOTALS	5929,874	4765,475
18 E.P.S. RATES	6,073	6,384

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	907.0	420.0	1,327.0		
	OCTOBER 2004	889.0	402.0	1,291.0		
	APRIL 2005	878.0	400.0	1,278.0		
	OCTOBER 2005	858.0	398.0	1,256.0		
	APRIL 2006	858.0	385.0	1,243.0		
	OCTOBER 2006	850.0	402.0	1,252.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	854.0 +	19.33	X	6,073.00	= 5,303,733.09
	9-12 PUPILS	393.5 +	7.66	X	6,384.00	= 2,561,005.44
	ADULT EDUC. COURSES AT .1	6.3		X	6,384.00	= 40,219.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,073.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	6,384.00	= 6,384.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4918	420.0	X .15	X	6,073.00	= 382,599.00
	9-12 DISADVANTAGED @ .4918	193.5	X .15	X	6,384.00	= 185,295.60
	K-8 LIMITED ENGLISH PROF.	3.0	X .500	X	6,073.00	= 9,109.50
	9-12 LIMITED ENGLISH PROF.	4.0	X .500	X	6,384.00	= 12,768.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	854.0		X	40.00	= 34,160.00
	9-12 STUDENT ASSESSMENT	393.5		X	40.00	= 15,740.00
	K-8 TECHNOLOGY RESOURCES	854.0		X	87.00	= 74,298.00
	9-12 TECHNOLOGY RESOURCES	393.5		X	265.00	= 104,277.50
	K-2 PUPILS	284.5	X .10	X	6,073.00	= 172,776.85
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,902,366.18
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					8,457,247.87
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,457,247.87

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	36,395.73	X	102.90%	=	37,451.21
32	SPECIAL EDUCATION - EPS ALLOCATION					2,096,012.65
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	1,053,568.51	X	102.90%	=	1,084,122.00
35	TRANSPORTATION - EPS ALLOCATION					255,524.35
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,473,110.20
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,930,358.07

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		10/01/07 VOC CENTER ADDITION & REN	335,000.00	94,888.75	429,888.75
		04/01/08 VOC CENTER ADDITION & REN	0.00	85,676.25	85,676.25
42	TOTAL PRINCIPAL & INTEREST		335,000.00	180,565.00	515,565.00
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				515,565.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				12,445,923.07

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
BATH	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR TOTAL ALLOCATION			
	1,247.5	825,900,000	7.44	6,144,696.00	12,445,923.07	6,144,696.00	100.00%	7.44M
TOTAL	1,247.5	825,900,000		6,144,696.00	12,445,923.07	6,144,696.00	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,445,923.07	6,144,696.00	6,301,227.07
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,445,923.07	6,144,696.00	6,301,227.07
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			23,942.08-
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			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			30,000.00
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			6,307,284.99
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 49.37%	STATE SHARE % = 50.63%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 49.32%	STATE SHARE % = 50.68%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	12,891,041.38		