

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

YORK 2007-08 492 - 289

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	877	511	1,388	659	2,047
10 ATTENDING PUPILS (OCTOBER 2006)	830	467	1,297	669	1,966
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	853.5	489.0	1,342.5 (67%)	664.0 (33%)	2,006.5

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	50.2 (17:1)	30.6 (16:1)	44.3 (15:1)	=	125.1	/	136.8	=	.91 X	6236,304	=	3802,275	1872,762
B. GUIDANCE	2.4 (350:1)	1.4 (350:1)	2.7 (250:1)	=	6.5	/	6.1	=	1.07 X	312,694	=	224,171	110,412
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5	/	2.0	=	1.25 X	100,319	=	84,017	41,382
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5	/	4.4	=	.57 X	204,828	=	78,224	38,528
E. EDUCATION TECHS	8.5 (100:1)	4.9 (100:1)	2.7 (250:1)	=	16.1	/	16.4	=	.98 X	263,614	=	173,089	85,253
F. LIBRARY TECHS	1.7 (500:1)	1.0 (500:1)	1.3 (500:1)	=	4.0	/	7.0	=	.57 X	129,509	=	49,459	24,361
G. CLERICAL	4.3 (200:1)	2.4 (200:1)	3.3 (200:1)	=	10.0	/	12.9	=	.78 X	360,425	=	188,358	92,774
H. SCHOOL ADMIN.	2.8 (305:1)	1.6 (305:1)	2.1 (315:1)	=	6.5	/	6.0	=	1.08 X	435,161	=	314,883	155,091

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	44,303	21,912
B. Supplies and Equipment	311	430	417,518	285,520
C. Professional Development	52	52	69,810	34,528
D. Instructional Leadership Support	21	21	28,193	13,944
E. Co- and Extra-Curricular Student	30	102	40,275	67,728
F. System Administration/Support	359	356	481,958	236,384
G. Operations & Maintenance	956	1,136	1283,430	754,304

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	795,851	391,986
B. Education & Library Technicians	36.00%	80,117	39,461
C. Clerical	29.00%	54,624	26,904
D. School Administrators	14.00%	44,084	21,713

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.06)	356,007	175,352
16 Adjustment for Title I Revenues	-52,287	-25,753

17 TOTALS	8558,358	4464,545
18 E.P.S. RATES	6,375	6,724

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

YORK

2007-08

492 - 289

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	1,475.0	691.0	2,166.0		
	OCTOBER 2004	1,408.0	708.0	2,116.0		
	APRIL 2005	1,415.0	707.0	2,122.0		
	OCTOBER 2005	1,405.0	680.0	2,085.0		
	APRIL 2006	1,393.0	663.0	2,056.0		
	OCTOBER 2006	1,300.0	668.0	1,968.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,346.5 +	52.83	X	6,375.00	= 8,920,728.75
	9-12 PUPILS	665.5 +	20.66	X	6,724.00	= 4,613,739.84
	ADULT EDUC. COURSES AT .1	4.1		X	6,724.00	= 27,568.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,375.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	3.000		X	6,724.00	= 20,172.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0777	104.6	X .15	X	6,375.00	= 100,023.75
	9-12 DISADVANTAGED @ .0777	51.7	X .15	X	6,724.00	= 52,144.62
	K-8 LIMITED ENGLISH PROF.	7.0	X .500	X	6,375.00	= 22,312.50
	9-12 LIMITED ENGLISH PROF.	5.0	X .500	X	6,724.00	= 16,810.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,346.5		X	40.00	= 53,860.00
	9-12 STUDENT ASSESSMENT	665.5		X	40.00	= 26,620.00
	K-8 TECHNOLOGY RESOURCES	1,346.5		X	87.00	= 117,145.50
	9-12 TECHNOLOGY RESOURCES	665.5		X	265.00	= 176,357.50
	K-2 PUPILS	396.0	X .10	X	6,375.00	= 252,450.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					14,399,932.86
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					13,679,936.21
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,679,936.21

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

YORK

2007-08

492 - 289

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	76,182.00	X	102.90%	=	78,391.28
32	SPECIAL EDUCATION - EPS ALLOCATION					2,686,120.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	4,000.00	X	102.90%	=	4,116.00
35	TRANSPORTATION - EPS ALLOCATION					660,466.50
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,429,093.78
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,109,029.99

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	09/01/07	NEW ELEM SCHOOL	0.00	32,646.25		32,646.25
	03/01/08	NEW ELEM SCHOOL	245,000.00	32,646.25		277,646.25
42	TOTAL PRINCIPAL & INTEREST		245,000.00	65,292.50		310,292.50
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					310,292.50
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					17,419,322.49

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION						
YORK	AVG. CAL. YEAR PUPILS	2,012.0	2006 STATE VALUATION	3,433,350,000	MILL EXPECTATION	7.44	LOCAL CONTRIBUTION	25,544,124.00	OR TOTAL ALLOCATION	17,419,322.49	17,419,322.49	100.00%	5.07M
TOTAL	AVG. CAL. YEAR PUPILS	2,012.0	2006 STATE VALUATION	3,433,350,000	MILL EXPECTATION	7.44	LOCAL CONTRIBUTION	25,544,124.00	OR TOTAL ALLOCATION	17,419,322.49	17,419,322.49	100.00%	5.07M

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

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

YORK 2007-08 492 - 289

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,419,322.49	17,419,322.49	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		2,256,340.80-	2,256,340.80
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,419,322.49	15,162,981.69	2,256,340.80
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			0.00
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			2,256,340.80
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 87.05%	STATE SHARE % = 12.95%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	18,139,319.14		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS

YORK		17,419,322.49	15,162,981.69	100.00%	4.42
TOTAL		17,419,322.49	15,162,981.69	100.00%	4.42