

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST RANGE CSD

2008-09

912 - 514

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	31	14	45	0	45
10 ATTENDING PUPILS (OCTOBER 2007)	27	14	41	0	41
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	29.0	14.0	43.0 (100%)	0.0 ( 0%)	43.0

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	1.7 (17:1)	0.9 (16:1)	0.0 (15:1)	=	2.6 /	4.0 =	=	.65 X	212,019 =	=	137,812	0
B. GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	2,978	0
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
E. EDUCATION TECHS	0.3 (100:1)	0.1 (100:1)	0.0 (250:1)	=	0.4 /	0.5 =	=	.80 X	7,779 =	=	6,223	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,321	0
G. CLERICAL	0.1 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.2 /	0.5 =	=	.40 X	15,179 =	=	6,072	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	6,418	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	1,462	0
B. Supplies and Equipment	320	442	13,760	0
C. Professional Development	54	54	2,322	0
D. Instructional Leadership Support	22	22	946	0
E. Co- and Extra-Curricular Student	31	105	1,333	0
F. System Administration/Support	204	204	8,772	0
G. Operations & Maintenance	935	1,111	40,205	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	26,750	0
B. Education & Library Technicians	36.00%	2,716	0
C. Clerical	29.00%	1,761	0
D. School Administrators	14.00%	899	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-7,776	0
16 Adjustment for Title I Revenues	-4,374	0

17 TOTALS	249,598	0
18 E.P.S. RATES	5,805	6,066

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	26.0	12.0	38.0		
	OCTOBER 2005	22.0	13.0	35.0		
	APRIL 2006	21.0	12.0	33.0		
	OCTOBER 2006	22.0	14.0	36.0		
	APRIL 2007	21.0	13.0	34.0		
	OCTOBER 2007	22.0	13.0	35.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	21.5 +	0.83	X	5,805.00	= 129,625.65
	9-12 PUPILS	13.0 +	0.00	X	6,066.00	= 78,858.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,066.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,805.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,066.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5909	12.7	X .15	X	5,805.00	= 11,058.53
	9-12 DISADVANTAGED @ .5909	7.7	X .15	X	6,066.00	= 7,006.23
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,805.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,066.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	21.5		X	40.00	= 860.00
	9-12 STUDENT ASSESSMENT	13.0		X	40.00	= 520.00
	K-8 TECHNOLOGY RESOURCES	21.5		X	90.00	= 1,935.00
	9-12 TECHNOLOGY RESOURCES	13.0		X	273.00	= 3,549.00
	K-2 PUPILS	9.0	X .10	X	5,805.00	= 5,224.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 33,945.95
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					272,582.86
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					264,405.37
30	ADJUSTED TOTAL OPERATING ALLOCATION					264,405.37

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					43,236.07
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	13,626.59	X	102.90%	=	14,021.76
35	TRANSPORTATION - EPS ALLOCATION					35,957.87
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					93,215.70
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					357,621.07

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - EAST RANGE CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - EAST RANGE CSD				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - EAST RANGE CSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				357,621.07

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
CODYVILLE PLT	1.5	4.35%	15,556.52	0.00	15,556.52
TOPSFIELD	33.0	95.65%	342,064.55	0.00	342,064.55
TOTAL	34.5				357,621.07

	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
CODYVILLE PLT	3,600,000	6.790	24,444.00	15,556.52	15,556.52	13.52% 4.32M
TOPSFIELD	14,650,000	6.790	99,473.50	342,064.55	99,473.50	86.48% 6.79M
TOTAL	18,250,000		123,917.50	357,621.07	115,030.02	100.00% 6.30M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			357,621.07	115,030.02	242,591.05
49D	MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS				401.00-	401.00
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			357,621.07	114,629.02	242,992.05
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
59A	MINIMUM TEACHER SALARY ADJUSTMENT					0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
60	ADJUSTED STATE CONTRIBUTION					242,992.05
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 32.17%	STATE SHARE % = 67.83%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 32.05%	STATE SHARE % = 67.95%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			365,798.56		

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

MSE ADJ.

TOTAL

LOCAL

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

LINE 49D

ALLOCATION

CONTRIBUTION

PERCENT

MILLS

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CODYVILLE PLT	401.00	15,556.52	15,155.52	13.22%	4.21
TOPSFIELD		342,064.55	99,473.50	86.78%	6.79
TOTAL	401.00	357,621.07	114,629.02	100.00%	6.28

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

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	20,249.33	20,550.17	0.00	0.00
August	20,249.33	20,550.17	0.00	0.00
September	20,249.33	20,550.17	0.00	0.00
October	20,249.33	20,550.17	0.00	0.00
November	20,249.33	20,550.17	0.00	0.00
December	20,249.33	20,550.17	0.00	0.00
Janurary	20,249.33	20,550.17	0.00	0.00
February	20,249.33	19,828.17	0.00	0.00
March	20,249.33	19,828.17	0.00	0.00
April	20,249.33	19,828.17	0.00	0.00
May	20,249.33	19,828.17	0.00	0.00
June	20,249.42	19,828.18	0.00	0.00
Total	242,992.05	242,992.05	0.00	0.00