

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MARANACOOK CSD

2008-09

910 - 042

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-----|-------|--------------|--------------|-------|
| 9 ATTENDING PUPILS (APRIL 2007) | 0 | 340 | 340 | 496 | 836 |
| 10 ATTENDING PUPILS (OCTOBER 2007) | 0 | 326 | 326 | 489 | 815 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007 | 0.0 | 333.0 | 333.0 (40%) | 492.5 (60%) | 825.5 |

| 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 | 0.0 (17:1) | 20.8 (16:1) | 32.8 (15:1) | = | 53.6 / | 69.2 = | | .77 X | 3268,255 = | | 1006,622 | 1509,934 |
| B. GUIDANCE | 0.0 (350:1) | 1.0 (350:1) | 2.0 (250:1) | = | 3.0 / | 3.7 = | | .81 X | 181,795 = | | 58,902 | 88,352 |
| C. LIBRARIANS | 0.0 (800:1) | 0.4 (800:1) | 0.6 (800:1) | = | 1.0 / | 1.0 = | | 1.00 X | 41,094 = | | 16,438 | 24,656 |
| D. HEALTH | 0.0 (800:1) | 0.4 (800:1) | 0.6 (800:1) | = | 1.0 / | 2.1 = | | .48 X | 95,661 = | | 18,367 | 27,550 |
| E. EDUCATION TECHS | 0.0 (100:1) | 3.3 (100:1) | 2.0 (250:1) | = | 5.3 / | 3.7 = | | 1.43 X | 67,075 = | | 38,367 | 57,550 |
| F. LIBRARY TECHS | 0.0 (500:1) | 0.7 (500:1) | 1.0 (500:1) | = | 1.7 / | 2.0 = | | .85 X | 38,453 = | | 13,074 | 19,611 |
| G. CLERICAL | 0.0 (200:1) | 1.7 (200:1) | 2.5 (200:1) | = | 4.2 / | 6.7 = | | .63 X | 192,794 = | | 48,584 | 72,876 |
| H. SCHOOL ADMIN. | 0.0 (305:1) | 1.1 (305:1) | 1.6 (315:1) | = | 2.7 / | 4.2 = | | .64 X | 286,897 = | | 73,446 | 110,168 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 34 | 34 | 11,322 | 16,745 |
| B. Supplies and Equipment | 320 | 442 | 106,560 | 217,685 |
| C. Professional Development | 54 | 54 | 17,982 | 26,595 |
| D. Instructional Leadership Support | 22 | 22 | 7,326 | 10,835 |
| E. Co- and Extra-Curricular Student | 31 | 105 | 10,323 | 51,713 |
| F. System Administration/Support | 204 | 204 | 67,932 | 100,470 |
| G. Operations & Maintenance | 935 | 1,111 | 311,355 | 547,168 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 209,063 | 313,593 |
| B. Education & Library Technicians | 36.00% | 18,519 | 27,778 |
| C. Clerical | 29.00% | 14,089 | 21,134 |
| D. School Administrators | 14.00% | 10,282 | 15,424 |

| | | |
|--|---------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95) | -76,853 | -115,268 |
| 16 Adjustment for Title I Revenues | -479 | -719 |

| | | |
|-----------------|----------|----------|
| 17 TOTALS | 1981,219 | 3143,848 |
| 18 E.P.S. RATES | 5,950 | 6,383 |

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2005          332.0          531.0          863.0
      OCTOBER 2005         326.0          503.0          829.0
      APRIL 2006           335.0          494.0          829.0
      OCTOBER 2006         316.0          469.0          785.0
      APRIL 2007           322.0          476.0          798.0
      OCTOBER 2007         311.0          469.0          780.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
      YEAR PUPILS    ENROLL. ADJ X          EPS RATES

      K-8 PUPILS                316.5 +      7.16 X          5,950.00      =      1,925,777.00
      9-12 PUPILS               472.5 +     17.83 X          6,383.00      =      3,129,776.39
      ADULT EDUC. COURSES AT .1      6.6 X          6,383.00      =      42,127.80
      K-8 EQUIV. INSTR. PUPILS      0.875 X          5,950.00      =      5,206.25
      9-12 EQUIV. INSTR. PUPILS     0.250 X          6,383.00      =      1,595.75

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .3125     98.9 X .15 X          5,950.00      =      88,268.25
      9-12 DISADVANTAGED @ .3125    147.7 X .15 X          6,383.00      =     141,415.37
      K-8 LIMITED ENGLISH PROF.      3.0 X .700 X          5,950.00      =     12,495.00
      9-12 LIMITED ENGLISH PROF.     3.0 X .700 X          6,383.00      =     13,404.30

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT         316.5 X          40.00      =     12,660.00
      9-12 STUDENT ASSESSMENT         472.5 X          40.00      =     18,900.00
      K-8 TECHNOLOGY RESOURCES        316.5 X          90.00      =     28,485.00
      9-12 TECHNOLOGY RESOURCES        472.5 X          273.00     =     128,992.50
      K-2 PUPILS                      0.0 X .10 X          5,950.00     =           0.00

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT                    =           0.00
      9-12 SMALL SCHOOL ADJUSTMENT                   =           0.00

OPERATING ALLOCATION                                5,549,103.61
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 5,382,630.50

30  ADJUSTED TOTAL OPERATING ALLOCATION                                5,382,630.50

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2006-07 | 21,342.53 | X | 102.90% | = | 21,961.46 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 740,250.26 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07 | 143,191.49 | X | 102.90% | = | 147,344.04 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 422,963.58 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2007-08 | | | | | 93,936.91 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 1,426,456.26 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 6,809,086.76 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|--------------------------|------------|------------|--------------|
| | MARANACOOK CSD | | | | |
| | 11/01/08 | NEW MIDDLE SCH-READFIELD | 364,500.00 | 115,513.79 | 480,013.79 |
| | 05/01/09 | NEW MIDDLE SCH-READFIELD | 0.00 | 122,174.95 | 122,174.95 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 364,500.00 | 237,688.74 | 602,188.74 |
| 43 | APPROVED LEASES FOR 2007-08 - MARANACOOK CSD | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2007-08 - MARANACOOK CSD | | | | 46,940.00 |
| 44 | INSURED VALUE FACTOR FOR 2006-07 - MARANACOOK CSD | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 649,128.74 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 7,458,215.50 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | | | | |
|--|--------------------------|--------|---------------------------|---------------------|---------------------|-----------------------|--------------------|--------------------|------------------|-------------|-----------|
| | | | | | | | | | | | |
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION | | | | |
| MANCHESTER | 248.0 | 31.69% | 2,363,508.49 | | 0.00 | | 2,363,508.49 | | | | |
| MT VERNON | 143.0 | 18.27% | 1,362,615.97 | | 0.00 | | 1,362,615.97 | | | | |
| READFIELD | 289.0 | 36.93% | 2,754,318.98 | | 0.00 | | 2,754,318.98 | | | | |
| WAYNE | 102.5 | 13.11% | 977,772.05 | | 0.00 | | 977,772.05 | | | | |
| TOTAL | 782.5 | | | | | | 7,458,215.49 | | | | |
| | | | | | | | | | | | |
| | | | 2007 STATE VALUATION X | MILL EXPECTATION | = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | | |
| MANCHESTER | | | 164,450,405 | 6.790 | | 1,116,618.25 | | 2,363,508.49 | 1,116,618.25 | 32.84% | 6.79M |
| MT VERNON | | | 102,691,320 | 6.790 | | 697,274.06 | | 1,362,615.97 | 697,274.06 | 20.51% | 6.79M |
| READFIELD | | | 130,959,670 | 6.790 | | 889,216.16 | | 2,754,318.98 | 889,216.16 | 26.15% | 6.79M |
| WAYNE | | | 102,679,500 | 6.790 | | 697,193.81 | | 977,772.05 | 697,193.81 | 20.50% | 6.79M |
| TOTAL | | | 500,780,895 | | | 3,400,302.28 | | 7,458,215.49 | 3,400,302.28 | 100.00% | 6.79M |

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------------|-----------------------|------------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 7,458,215.50 | 3,400,302.28 | 4,057,913.22 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 7,458,215.50 | 3,400,302.28 | 4,057,913.22 |
| 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 | | | 98,000.00 |
| 56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT | | | 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 | | | 4,155,913.22 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 45.59% | | STATE SHARE % = 54.41% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 44.28% | | STATE SHARE % = 55.72% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 7,624,688.61 | | |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July | 296,143.70 | 306,159.32 | 0.00 | 0.00 |
| August | 296,143.70 | 306,159.32 | 0.00 | 0.00 |
| September | 296,143.70 | 306,159.32 | 0.00 | 0.00 |
| October | 296,143.70 | 306,159.32 | 0.00 | 0.00 |
| November | 296,143.70 | 306,159.32 | 480,013.79 | 480,013.79 |
| December | 296,143.70 | 306,159.32 | 0.00 | 0.00 |
| Janurary | 296,143.70 | 306,159.32 | 0.00 | 0.00 |
| February | 296,143.70 | 282,121.84 | 0.00 | 0.00 |
| March | 296,143.70 | 282,121.85 | 0.00 | 0.00 |
| April | 296,143.70 | 282,121.85 | 0.00 | 0.00 |
| May | 296,143.70 | 282,121.85 | 122,174.95 | 122,174.95 |
| June | 296,143.78 | 282,121.85 | 0.00 | 0.00 |
| Total | 3,553,724.48 | 3,553,724.48 | 602,188.74 | 602,188.74 |