

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

READFIELD

2008-09

363 - 042

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	226	0	226	0	226
10 ATTENDING PUPILS (OCTOBER 2007)	224	0	224	0	224
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	225.0	0.0	225.0 (100%)	0.0 (0%)	225.0

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	13.2 (17:1)	0.0 (16:1)	0.0 (15:1)	=	13.2 /	15.8 =	.84 X	778,337 =	653,803	0
B. GUIDANCE	0.6 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.6 /	0.6 =	1.00 X	30,731 =	30,731	0
C. LIBRARIANS	0.3 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.3 /	0.5 =	.60 X	25,609 =	15,365	0
D. HEALTH	0.3 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.3 /	0.7 =	.43 X	34,978 =	15,041	0
E. EDUCATION TECHS	2.3 (100:1)	0.0 (100:1)	0.0 (250:1)	=	2.3 /	1.7 =	1.35 X	30,161 =	40,717	0
F. LIBRARY TECHS	0.5 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.5 /	0.4 =	1.25 X	6,516 =	8,145	0
G. CLERICAL	1.1 (200:1)	0.0 (200:1)	0.0 (200:1)	=	1.1 /	1.0 =	1.10 X	29,657 =	32,623	0
H. SCHOOL ADMIN.	0.7 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.7 /	0.8 =	.88 X	56,009 =	49,288	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	7,650	0
B. Supplies and Equipment	320	442	72,000	0
C. Professional Development	54	54	12,150	0
D. Instructional Leadership Support	22	22	4,950	0
E. Co- and Extra-Curricular Student	31	105	6,975	0
F. System Administration/Support	204	204	45,900	0
G. Operations & Maintenance	935	1,111	210,375	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	135,839	0
B. Education & Library Technicians	36.00%	17,590	0
C. Clerical	29.00%	9,461	0
D. School Administrators	14.00%	6,900	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-51,157	0
16 Adjustment for Title I Revenues	-53,525	0

17 TOTALS	1270,820	0
18 E.P.S. RATES	5,648	0

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	224.0	0.0	224.0		
	OCTOBER 2005	209.0	0.0	209.0		
	APRIL 2006	213.0	0.0	213.0		
	OCTOBER 2006	222.0	0.0	222.0		
	APRIL 2007	229.0	0.0	229.0		
	OCTOBER 2007	224.0	0.0	224.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	226.5 +	0.00	X	5,648.00	= 1,279,272.00
	9-12 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	ADULT EDUC. COURSES AT .1	0.0		X	0.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,648.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,648.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3973	90.0	X .15	X	5,648.00	= 76,248.00
	9-12 DISADVANTAGED @ .3973	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,648.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	226.5		X	40.00	= 9,060.00
	9-12 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	226.5		X	90.00	= 20,385.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	273.00	= 0.00
	K-2 PUPILS	109.5	X .10	X	5,648.00	= 61,845.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,446,810.60
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,403,406.28
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,403,406.28

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	27,829.34	X	102.90%	=	28,636.39
32	SPECIAL EDUCATION - EPS ALLOCATION					250,787.10
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					45,613.99
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					325,037.48
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,728,443.76

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - READFIELD				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - READFIELD				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - READFIELD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,728,443.76

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
READFIELD	226.5 100.00%		1,728,443.76		0.00		1,728,443.76
TOTAL	226.5						1,728,443.76

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
READFIELD		101,940,330	6.790	692,174.84		1,728,443.76	692,174.84	100.00% 6.79M
TOTAL		101,940,330		692,174.84		1,728,443.76	692,174.84	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,728,443.76	692,174.84	1,036,268.92
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,728,443.76	692,174.84	1,036,268.92
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			1,036,268.92
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 40.05% STATE SHARE % = 59.95%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 40.05% STATE SHARE % = 59.95%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,771,848.08		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	86,355.74	88,394.55	0.00	0.00
August	86,355.74	88,394.55	0.00	0.00
September	86,355.74	88,394.55	0.00	0.00
October	86,355.74	88,394.55	0.00	0.00
November	86,355.74	88,394.55	0.00	0.00
December	86,355.74	88,394.55	0.00	0.00
Janurary	86,355.74	88,394.55	0.00	0.00
February	86,355.74	83,501.41	0.00	0.00
March	86,355.74	83,501.41	0.00	0.00
April	86,355.74	83,501.41	0.00	0.00
May	86,355.74	83,501.42	0.00	0.00
June	86,355.78	83,501.42	0.00	0.00
Total	1,036,268.92	1,036,268.92	0.00	0.00