

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MARANACOOK CSD

2007-08

910 - 042

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	0	358	358	515	873
10 ATTENDING PUPILS (OCTOBER 2006)	0	337	337	499	836
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	0.0	347.5	347.5 ( 41%)	507.0 ( 59%)	854.5

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)	21.7 (16:1)	33.8 (15:1)	=	55.5 /	67.4 =		.82 X	3040,749 =		1022,300	1471,114
B. GUIDANCE	0.0 (350:1)	1.0 (350:1)	2.0 (250:1)	=	3.0 /	3.7 =		.81 X	172,219 =		57,194	82,303
C. LIBRARIANS	0.0 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.0 /	1.0 =		1.00 X	40,010 =		16,404	23,606
D. HEALTH	0.0 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.0 /	2.0 =		.50 X	86,358 =		17,703	25,476
E. EDUCATION TECHS	0.0 (100:1)	3.5 (100:1)	2.0 (250:1)	=	5.5 /	2.9 =		1.90 X	49,878 =		38,855	55,913
F. LIBRARY TECHS	0.0 (500:1)	0.7 (500:1)	1.0 (500:1)	=	1.7 /	2.0 =		.85 X	37,369 =		13,023	18,741
G. CLERICAL	0.0 (200:1)	1.7 (200:1)	2.5 (200:1)	=	4.2 /	7.4 =		.57 X	201,341 =		47,053	67,711
H. SCHOOL ADMIN.	0.0 (305:1)	1.1 (305:1)	1.6 (315:1)	=	2.7 /	3.0 =		.90 X	204,824 =		75,580	108,762

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	11,468	16,731
B. Supplies and Equipment	311	430	108,073	218,010
C. Professional Development	52	52	18,070	26,364
D. Instructional Leadership Support	21	21	7,298	10,647
E. Co- and Extra-Curricular Student	30	102	10,425	51,714
F. System Administration/Support	359	356	124,753	180,492
G. Operations & Maintenance	956	1,136	332,210	575,952

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	211,584	304,475
B. Education & Library Technicians	36.00%	18,676	26,875
C. Clerical	29.00%	13,645	19,636
D. School Administrators	14.00%	10,581	15,227

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-77,703	-111,828
16 Adjustment for Title I Revenues	-1,950	-2,806

17 TOTALS	2075,241	3185,114
18 E.P.S. RATES	5,972	6,282

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	344.0	498.0	842.0		
	OCTOBER 2004	332.0	528.0	860.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	325.5 +	5.33	X	5,972.00	= 1,975,716.76
	9-12 PUPILS	481.5 +	22.33	X	6,282.00	= 3,165,060.06
	ADULT EDUC. COURSES AT .1	2.2		X	6,282.00	= 13,820.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,972.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	6,282.00	= 6,282.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2563	83.4	X .15	X	5,972.00	= 74,709.72
	9-12 DISADVANTAGED @ .2563	123.4	X .15	X	6,282.00	= 116,279.82
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,972.00	= 2,986.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	6,282.00	= 3,141.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	325.5		X	40.00	= 13,020.00
	9-12 STUDENT ASSESSMENT	481.5		X	40.00	= 19,260.00
	K-8 TECHNOLOGY RESOURCES	325.5		X	87.00	= 28,318.50
	9-12 TECHNOLOGY RESOURCES	481.5		X	265.00	= 127,597.50
	K-2 PUPILS	0.0	X .10	X	5,972.00	= 0.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,546,191.76
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					5,268,882.17
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,268,882.17

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	6,761.11	X	102.90%	=	6,957.18
32	SPECIAL EDUCATION - EPS ALLOCATION					927,430.68
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	194,260.66	X	102.90%	=	199,894.22
35	TRANSPORTATION - EPS ALLOCATION					432,677.18
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					124,556.99
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,691,516.25
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,960,398.42

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07	NEW MIDDLE SCH-READFIELD	364,500.00	136,904.78	501,404.78
	05/01/08	NEW MIDDLE SCH-READFIELD	0.00	131,015.91	131,015.91
42	TOTAL PRINCIPAL & INTEREST		364,500.00	267,920.69	632,420.69
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				54,010.40
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				686,431.09
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,646,829.51

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
MANCHESTER	255.0	31.70%	135,419,940	7.44	1,007,524.35	2,424,044.95	1,007,524.35	30.68%	7.44M
MT VERNON	148.5	18.46%	91,824,150	7.44	683,171.67	1,411,604.73	683,171.67	20.80%	7.44M
READFIELD	290.0	36.05%	122,022,470	7.44	907,847.17	2,756,682.04	907,847.17	27.64%	7.44M
WAYNE	111.0	13.79%	92,146,340	7.44	685,568.76	1,054,497.79	685,568.76	20.88%	7.44M
TOTAL	804.5		441,412,900		3,284,111.95	7,646,829.51	3,284,111.95	100.00%	7.44M

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,646,829.51	3,284,111.95	4,362,717.56
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,646,829.51	3,284,111.95	4,362,717.56
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			93,430.00
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			5,280.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			4,461,427.56
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 42.95% STATE SHARE % = 57.05%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 41.66% STATE SHARE % = 58.34%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,924,139.10		