

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RAYMOND

2007-08

362 - 267

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	356	201	557	0	557
10 ATTENDING PUPILS (OCTOBER 2006)	345	196	541	0	541
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	350.5	198.5	549.0 (100%)	0.0 ( 0%)	549.0

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	20.6 (17:1)	12.4 (16:1)	0.0 (15:1)	=	33.0 /	39.0 =	=	.85 X	1748,962 =	=	1486,618	0
B. GUIDANCE	1.0 (350:1)	0.6 (350:1)	0.0 (250:1)	=	1.6 /	2.7 =	=	.59 X	125,737 =	=	74,185	0
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.6 /	1.0 =	=	.60 X	35,597 =	=	21,358	0
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.6 /	1.0 =	=	.60 X	48,560 =	=	29,136	0
E. EDUCATION TECHS	3.5 (100:1)	2.0 (100:1)	0.0 (250:1)	=	5.5 /	4.0 =	=	1.38 X	66,893 =	=	92,312	0
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.0 (500:1)	=	1.1 /	1.0 =	=	1.10 X	14,548 =	=	16,003	0
G. CLERICAL	1.8 (200:1)	1.0 (200:1)	0.0 (200:1)	=	2.8 /	3.9 =	=	.72 X	110,565 =	=	79,607	0
H. SCHOOL ADMIN.	1.1 (305:1)	0.7 (305:1)	0.0 (315:1)	=	1.8 /	2.0 =	=	.90 X	139,620 =	=	125,658	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	18,117	0
B. Supplies and Equipment	311	430	170,739	0
C. Professional Development	52	52	28,548	0
D. Instructional Leadership Support	21	21	11,529	0
E. Co- and Extra-Curricular Student	30	102	16,470	0
F. System Administration/Support	359	356	197,091	0
G. Operations & Maintenance	956	1,136	524,844	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	306,146	0
B. Education & Library Technicians	36.00%	38,993	0
C. Clerical	29.00%	23,086	0
D. School Administrators	14.00%	17,592	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	186,304	0
16 Adjustment for Title I Revenues	-37,698	0

17 TOTALS	3426,638	0
18 E.P.S. RATES	6,242	6,514

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	564.0	250.0	814.0		
	OCTOBER 2004	592.0	263.0	855.0		
	APRIL 2005	586.0	252.0	838.0		
	OCTOBER 2005	565.0	263.0	828.0		
	APRIL 2006	558.0	258.0	816.0		
	OCTOBER 2006	543.0	270.0	813.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	550.5 +	17.50	X	6,242.00	= 3,545,456.00
	9-12 PUPILS	264.0 +	0.00	X	6,514.00	= 1,719,696.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,514.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,242.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,514.00	= 814.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1860	102.4	X .15	X	6,242.00	= 95,877.12
	9-12 DISADVANTAGED @ .1860	49.1	X .15	X	6,514.00	= 47,975.61
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	6,242.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,514.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	550.5		X	40.00	= 22,020.00
	9-12 STUDENT ASSESSMENT	264.0		X	40.00	= 10,560.00
	K-8 TECHNOLOGY RESOURCES	550.5		X	87.00	= 47,893.50
	9-12 TECHNOLOGY RESOURCES	264.0		X	265.00	= 69,960.00
	K-2 PUPILS	175.5	X .10	X	6,242.00	= 109,547.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,669,799.58
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					5,386,309.60
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,386,309.60

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	49,142.66	X	102.90%	=	50,567.80
32	SPECIAL EDUCATION - EPS ALLOCATION					950,365.51
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					385,582.73
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					134,452.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,520,968.04
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,907,277.64

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07 NEW ELEMENTARY	389,757.00	126,928.41		516,685.41
	05/01/08 NEW ELEMENTARY	0.00	118,472.63		118,472.63
42	TOTAL PRINCIPAL & INTEREST	389,757.00	245,401.04		635,158.04
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				635,158.04
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,542,435.68

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.	2006 STATE	MILL	LOCAL		TOTAL	LOCAL		TOTAL
	YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION	CONTRIBUTION		
RAYMOND	814.5	100.00%	856,450,000	7.44	6,371,988.00	7,542,435.68	6,371,988.00	100.00%	7.44M
TOTAL	814.5		856,450,000		6,371,988.00	7,542,435.68	6,371,988.00	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,542,435.68	6,371,988.00	1,170,447.68
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,542,435.68	6,371,988.00	1,170,447.68
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			175,059.48
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			1,345,507.16
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 84.48%		STATE SHARE % = 15.52%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 82.16%		STATE SHARE % = 17.84%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,825,925.66		