

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RICHMOND

2007-08

365 - 269

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	296	122	418	170	588
10 ATTENDING PUPILS (OCTOBER 2006)	289	115	404	185	589
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	292.5	118.5	411.0 (70%)	177.5 (30%)	588.5

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	17.2 (17:1)	7.4 (16:1)	11.8 (15:1)	=	36.4 /	43.1 =	=	.84 X	1869,668 =	=	1099,365	471,156
B. GUIDANCE	0.8 (350:1)	0.3 (350:1)	0.7 (250:1)	=	1.8 /	1.0 =	=	1.80 X	55,896 =	=	70,429	30,184
C. LIBRARIANS	0.4 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.7 /	1.0 =	=	.70 X	53,248 =	=	26,092	11,182
D. HEALTH	0.4 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.7 /	1.0 =	=	.70 X	48,560 =	=	23,794	10,198
E. EDUCATION TECHS	2.9 (100:1)	1.2 (100:1)	0.7 (250:1)	=	4.8 /	6.0 =	=	.80 X	101,980 =	=	57,109	24,475
F. LIBRARY TECHS	0.6 (500:1)	0.2 (500:1)	0.4 (500:1)	=	1.2 /	1.0 =	=	1.20 X	17,686 =	=	14,856	6,367
G. CLERICAL	1.5 (200:1)	0.6 (200:1)	0.9 (200:1)	=	3.0 /	3.0 =	=	1.00 X	85,783 =	=	60,048	25,735
H. SCHOOL ADMIN.	1.0 (305:1)	0.4 (305:1)	0.6 (315:1)	=	2.0 /	3.1 =	=	.65 X	207,871 =	=	94,581	40,535

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	13,563	5,858
B. Supplies and Equipment	311	430	127,821	76,325
C. Professional Development	52	52	21,372	9,230
D. Instructional Leadership Support	21	21	8,631	3,728
E. Co- and Extra-Curricular Student	30	102	12,330	18,105
F. System Administration/Support	359	356	147,549	63,190
G. Operations & Maintenance	956	1,136	392,916	201,640

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	231,739	99,317
B. Education & Library Technicians	36.00%	25,907	11,103
C. Clerical	29.00%	17,414	7,463
D. School Administrators	14.00%	13,241	5,675

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	34,962	14,984
16 Adjustment for Title I Revenues	-64,388	-27,594

17 TOTALS	2429,331	1108,856
18 E.P.S. RATES	5,911	6,247

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	424.0	176.0	600.0		
	OCTOBER 2004	410.0	180.0	590.0		
	APRIL 2005	420.0	180.0	600.0		
	OCTOBER 2005	426.0	169.0	595.0		
	APRIL 2006	419.0	166.0	585.0		
	OCTOBER 2006	404.0	178.0	582.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	411.5 +	5.66	X	5,911.00	= 2,465,832.76
	9-12 PUPILS	172.0 +	2.83	X	6,247.00	= 1,092,163.01
	ADULT EDUC. COURSES AT .1	4.2		X	6,247.00	= 26,237.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,911.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,247.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2698	111.0	X .15	X	5,911.00	= 98,418.15
	9-12 DISADVANTAGED @ .2698	46.4	X .15	X	6,247.00	= 43,479.12
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,911.00	= 2,955.50
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	6,247.00	= 3,123.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	411.5		X	40.00	= 16,460.00
	9-12 STUDENT ASSESSMENT	172.0		X	40.00	= 6,880.00
	K-8 TECHNOLOGY RESOURCES	411.5		X	87.00	= 35,800.50
	9-12 TECHNOLOGY RESOURCES	172.0		X	265.00	= 45,580.00
	K-2 PUPILS	173.5	X .10	X	5,911.00	= 102,555.85
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,939,485.79
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					3,742,511.50
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,742,511.50

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					668,299.07
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	40,596.65	X	102.90%	=	41,773.95
35	TRANSPORTATION - EPS ALLOCATION					216,616.97
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					28,083.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					954,772.99
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,697,284.49

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07	ADDN TO BUKER SCHOOL	125,867.00	11,642.59	137,509.59
	05/01/08	ADDN TO BUKER SCHOOL	0.00	8,202.75	8,202.75
42	TOTAL PRINCIPAL & INTEREST		125,867.00	19,845.34	145,712.34
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				145,712.34
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,842,996.83

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		
RICHMOND	583.5	100.00% 204,200,000	7.44	1,519,248.00		4,842,996.83	1,519,248.00	100.00% 7.44M
TOTAL	583.5	204,200,000		1,519,248.00		4,842,996.83	1,519,248.00	100.00% 7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,842,996.83	1,519,248.00	3,323,748.83
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,842,996.83	1,519,248.00	3,323,748.83
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			653.59-
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			10,895.00
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			3,333,990.24
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 31.37% STATE SHARE % = 68.63%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 31.16% STATE SHARE % = 68.84%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,039,971.12		