

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MECHANIC FALLS

2007-08

269 - 029

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	209	134	343	0	343
10 ATTENDING PUPILS (OCTOBER 2006)	205	112	317	0	317
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	207.0	123.0	330.0 (100%)	0.0 (0%)	330.0

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	12.2 (17:1)	7.7 (16:1)	0.0 (15:1)	=	19.9	/	28.7	=	.69 X	1263,901	=	872,092	0
B. GUIDANCE	0.6 (350:1)	0.4 (350:1)	0.0 (250:1)	=	1.0	/	2.0	=	.50 X	84,727	=	42,364	0
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5	/	0.0	=	.50 X	0	=	14,710	0
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5	/	1.0	=	.50 X	48,560	=	24,280	0
E. EDUCATION TECHS	2.1 (100:1)	1.2 (100:1)	0.0 (250:1)	=	3.3	/	3.0	=	1.10 X	47,639	=	52,403	0
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.6	/	1.0	=	.60 X	15,832	=	9,499	0
G. CLERICAL	1.0 (200:1)	0.6 (200:1)	0.0 (200:1)	=	1.6	/	3.6	=	.44 X	103,007	=	45,323	0
H. SCHOOL ADMIN.	0.7 (305:1)	0.4 (305:1)	0.0 (315:1)	=	1.1	/	2.0	=	.55 X	130,407	=	71,724	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	10,890	0
B. Supplies and Equipment	311	430	102,630	0
C. Professional Development	52	52	17,160	0
D. Instructional Leadership Support	21	21	6,930	0
E. Co- and Extra-Curricular Student	30	102	9,900	0
F. System Administration/Support	359	356	118,470	0
G. Operations & Maintenance	956	1,136	315,480	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	181,155	0
B. Education & Library Technicians	36.00%	22,285	0
C. Clerical	29.00%	13,144	0
D. School Administrators	14.00%	10,041	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-27,398	0
16 Adjustment for Title I Revenues	-70,579	0

17 TOTALS	1842,502	0
18 E.P.S. RATES	5,583	5,984

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	376.0	161.0	537.0		
	OCTOBER 2004	351.0	178.0	529.0		
	APRIL 2005	342.0	166.0	508.0		
	OCTOBER 2005	349.0	170.0	519.0		
	APRIL 2006	343.0	159.0	502.0		
	OCTOBER 2006	318.0	166.0	484.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	330.5 +	16.00	X	5,583.00	= 1,934,509.50
	9-12 PUPILS	162.5 +	4.16	X	5,984.00	= 997,293.44
	ADULT EDUC. COURSES AT .1	25.6		X	5,984.00	= 153,190.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,583.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,984.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4560	150.7	X .15	X	5,583.00	= 126,203.72
	9-12 DISADVANTAGED @ .4560	74.1	X .15	X	5,984.00	= 66,512.16
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,583.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	5,984.00	= 5,984.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	330.5		X	40.00	= 13,220.00
	9-12 STUDENT ASSESSMENT	162.5		X	40.00	= 6,500.00
	K-8 TECHNOLOGY RESOURCES	330.5		X	87.00	= 28,753.50
	9-12 TECHNOLOGY RESOURCES	162.5		X	265.00	= 43,062.50
	K-2 PUPILS	101.5	X .10	X	5,583.00	= 56,667.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,431,896.67
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					3,260,301.83
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,260,301.83

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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					539,980.96
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					198,907.06
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					16,590.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					755,478.02
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,015,779.85

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 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				26,295.46
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				26,295.46
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,042,075.31

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR			
MECHANIC FALLS	493.0	100.00%	125,500,000	7.44	933,720.00		4,042,075.31	933,720.00	100.00% 7.44M
TOTAL	493.0		125,500,000		933,720.00		4,042,075.31	933,720.00	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	4,042,075.31	933,720.00	3,108,355.31
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,042,075.31	933,720.00	3,108,355.31
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			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			13,033.70
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			3,121,389.01
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 23.10%	STATE SHARE % = 76.90%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 22.78%	STATE SHARE % = 77.22%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,213,670.15		