

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MECHANIC FALLS

2008-09

269 - 029

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	200	109	309	0	309
10 ATTENDING PUPILS (OCTOBER 2007)	188	114	302	0	302
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	194.0	111.5	305.5 (100%)	0.0 (0%)	305.5

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	11.4 (17:1)	7.0 (16:1)	0.0 (15:1)	=	18.4 /	28.7 =	=	.64 X	1304,750 =	=	835,040	0
B. GUIDANCE	0.6 (350:1)	0.3 (350:1)	0.0 (250:1)	=	0.9 /	2.0 =	=	.45 X	87,250 =	=	39,263	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,933	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	1.0 =	=	.30 X	49,969 =	=	14,991	0
E. EDUCATION TECHS	1.9 (100:1)	1.1 (100:1)	0.0 (250:1)	=	3.0 /	3.0 =	=	1.00 X	49,022 =	=	49,022	0
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.6 /	1.0 =	=	.60 X	16,291 =	=	9,775	0
G. CLERICAL	1.0 (200:1)	0.6 (200:1)	0.0 (200:1)	=	1.6 /	2.6 =	=	.62 X	77,809 =	=	48,242	0
H. SCHOOL ADMIN.	0.6 (305:1)	0.4 (305:1)	0.0 (315:1)	=	1.0 /	2.0 =	=	.50 X	134,187 =	=	67,094	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	10,387	0
B. Supplies and Equipment	320	442	97,760	0
C. Professional Development	54	54	16,497	0
D. Instructional Leadership Support	22	22	6,721	0
E. Co- and Extra-Curricular Student	31	105	9,471	0
F. System Administration/Support	204	204	62,322	0
G. Operations & Maintenance	935	1,111	285,643	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	170,663	0
B. Education & Library Technicians	36.00%	21,167	0
C. Clerical	29.00%	13,990	0
D. School Administrators	14.00%	9,393	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-25,959	0
16 Adjustment for Title I Revenues	-85,323	0

17 TOTALS	1665,091	0
18 E.P.S. RATES	5,450	5,982

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MECHANIC FALLS

2008-09

269 - 029

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2007	311.0	154.0	465.0		
	OCTOBER 2007	303.0	147.0	450.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	307.0 +	20.66	X	5,450.00	= 1,785,747.00
	9-12 PUPILS	150.5 +	9.83	X	5,982.00	= 959,094.06
	ADULT EDUC. COURSES AT .1	16.8		X	5,982.00	= 100,497.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,450.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,982.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4125	126.6	X .15	X	5,450.00	= 103,495.50
	9-12 DISADVANTAGED @ .4125	62.1	X .15	X	5,982.00	= 55,722.33
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,450.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	5,982.00	= 8,374.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	307.0		X	40.00	= 12,280.00
	9-12 STUDENT ASSESSMENT	150.5		X	40.00	= 6,020.00
	K-8 TECHNOLOGY RESOURCES	307.0		X	90.00	= 27,630.00
	9-12 TECHNOLOGY RESOURCES	150.5		X	273.00	= 41,086.50
	K-2 PUPILS	102.0	X .10	X	5,450.00	= 55,590.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,155,537.79
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,060,871.65
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,060,871.65

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MECHANIC FALLS

2008-09

269 - 029

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					502,013.38
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					194,441.59
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					11,060.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					707,514.97
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,768,386.62

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 - MECHANIC FALLS				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - MECHANIC FALLS				21,248.00
44	INSURED VALUE FACTOR FOR 2006-07 - MECHANIC FALLS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				21,248.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,789,634.62

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MECHANIC FALLS

2008-09

269 - 029

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
--	---------------------	-----------------------	--

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
MECHANIC FALLS	457.5		3,789,634.62		0.00		3,789,634.62
TOTAL	457.5						3,789,634.62

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
MECHANIC FALLS		141,350,000	6.790	959,766.50		3,789,634.62	959,766.50	100.00% 6.79M
TOTAL		141,350,000		959,766.50		3,789,634.62	959,766.50	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
---------------------------	---------------------	-----------------------	-----------------------

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,789,634.62	959,766.50	2,829,868.12
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,789,634.62	959,766.50	2,829,868.12
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			2,829,868.12
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 25.33% STATE SHARE % = 74.67%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 25.33% STATE SHARE % = 74.67%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,884,300.76		

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

MECHANIC FALLS

2008-09

269 - 029

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	235,822.34	238,649.34	0.00	0.00
August	235,822.34	238,649.34	0.00	0.00
September	235,822.34	238,649.34	0.00	0.00
October	235,822.34	238,649.34	0.00	0.00
November	235,822.34	238,649.34	0.00	0.00
December	235,822.34	238,649.34	0.00	0.00
Janurary	235,822.34	238,649.34	0.00	0.00
February	235,822.34	231,864.54	0.00	0.00
March	235,822.34	231,864.55	0.00	0.00
April	235,822.34	231,864.55	0.00	0.00
May	235,822.34	231,864.55	0.00	0.00
June	235,822.38	231,864.55	0.00	0.00
Total	2,829,868.12	2,829,868.12	0.00	0.00