

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RANGELEY

2008-09

360 - 037

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	88	46	134	84	218
10 ATTENDING PUPILS (OCTOBER 2007)	96	46	142	84	226
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	92.0	46.0	138.0 (62%)	84.0 (38%)	222.0

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	5.4 (17:1)	2.9 (16:1)	5.6 (15:1)	=	13.9 /	21.8 =	=	.64 X	963,285 =	=	382,231	234,271
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.3 (250:1)	=	0.7 /	1.0 =	=	.70 X	31,862 =	=	13,828	8,475
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	5,538	3,395
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	1.0 =	=	.30 X	41,866 =	=	7,787	4,773
E. EDUCATION TECHS	0.9 (100:1)	0.5 (100:1)	0.3 (250:1)	=	1.7 /	2.5 =	=	.68 X	37,867 =	=	15,965	9,785
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.5 /	0.9 =	=	.56 X	15,059 =	=	5,228	3,205
G. CLERICAL	0.5 (200:1)	0.2 (200:1)	0.4 (200:1)	=	1.1 /	3.0 =	=	.37 X	83,133 =	=	19,071	11,688
H. SCHOOL ADMIN.	0.3 (305:1)	0.2 (305:1)	0.3 (315:1)	=	0.8 /	1.7 =	=	.47 X	109,830 =	=	32,004	19,616

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	4,692	2,856
B. Supplies and Equipment	320	442	44,160	37,128
C. Professional Development	54	54	7,452	4,536
D. Instructional Leadership Support	22	22	3,036	1,848
E. Co- and Extra-Curricular Student	31	105	4,278	8,820
F. System Administration/Support	204	204	28,152	17,136
G. Operations & Maintenance	935	1,111	129,030	93,324

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	77,783	47,674
B. Education & Library Technicians	36.00%	7,629	4,676
C. Clerical	29.00%	5,531	3,390
D. School Administrators	14.00%	4,481	2,746

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-23,270	-14,262
16 Adjustment for Title I Revenues	-38,119	-23,363

17 TOTALS	736,485	481,716
18 E.P.S. RATES	5,337	5,735

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	95.0	59.0	154.0		
	OCTOBER 2005	90.0	62.0	152.0		
	APRIL 2006	88.0	58.0	146.0		
	OCTOBER 2006	91.0	59.0	150.0		
	APRIL 2007	89.0	55.0	144.0		
	OCTOBER 2007	97.0	51.0	148.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	93.0 +	0.00	X	5,337.00	= 496,341.00
	9-12 PUPILS	53.0 +	4.33	X	5,735.00	= 328,787.55
	ADULT EDUC. COURSES AT .1	0.4		X	5,735.00	= 2,294.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,337.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,735.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3711	34.5	X .15	X	5,337.00	= 27,618.98
	9-12 DISADVANTAGED @ .3711	19.7	X .15	X	5,735.00	= 16,946.93
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,337.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	5,735.00	= 4,014.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	93.0		X	40.00	= 3,720.00
	9-12 STUDENT ASSESSMENT	53.0		X	40.00	= 2,120.00
	K-8 TECHNOLOGY RESOURCES	93.0		X	90.00	= 8,370.00
	9-12 TECHNOLOGY RESOURCES	53.0		X	273.00	= 14,469.00
	K-2 PUPILS	28.5	X .10	X	5,337.00	= 15,210.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 75,380.78
	OPERATING ALLOCATION					995,273.19
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					965,414.99
30	ADJUSTED TOTAL OPERATING ALLOCATION					965,414.99

STATE OF MAINE
DEPARTMENT OF EDUCATION
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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	50,062.60	X	102.90%	=	51,514.42
32	SPECIAL EDUCATION - EPS ALLOCATION					160,964.41
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					68,965.89
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					281,444.72
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,246,859.71

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 - RANGELEY				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - RANGELEY				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - RANGELEY				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,246,859.71

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	= TOWN ALLOCATION
RANGELEY	146.0		1,246,859.71		0.00	1,246,859.71
TOTAL	146.0					1,246,859.71

RANGELEY	2007 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	1,246,859.71	100.00%	2.62M
	475,750,000		6.790		3,230,342.50		1,246,859.71			
TOTAL	475,750,000				3,230,342.50		1,246,859.71	1,246,859.71	100.00%	2.62M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,246,859.71	1,246,859.71	0.00
49B ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS		72,433.98-	72,433.98
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,246,859.71	1,174,425.73	72,433.98
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 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			72,433.98
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 94.19%	STATE SHARE % = 5.81%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,276,717.91		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
	***** WARRANT ARTICLE *****			

RANGELEY	1,246,859.71	1,174,425.73	100.00%	2.47
TOTAL	1,246,859.71	1,174,425.73	100.00%	2.47

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	6,036.16	6,706.85	0.00	0.00
August	6,036.16	6,706.85	0.00	0.00
September	6,036.16	6,706.85	0.00	0.00
October	6,036.16	6,706.85	0.00	0.00
November	6,036.16	6,706.85	0.00	0.00
December	6,036.16	6,706.85	0.00	0.00
Janurary	6,036.16	6,706.85	0.00	0.00
February	6,036.16	5,097.20	0.00	0.00
March	6,036.16	5,097.20	0.00	0.00
April	6,036.16	5,097.21	0.00	0.00
May	6,036.16	5,097.21	0.00	0.00
June	6,036.22	5,097.21	0.00	0.00
Total	72,433.98	72,433.98	0.00	0.00