

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MOUNT VERNON

2007-08

292 - 042

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	113	0	113	0	113
10 ATTENDING PUPILS (OCTOBER 2006)	129	0	129	0	129
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	121.0	0.0	121.0 (100%)	0.0 ( 0%)	121.0

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	7.1 (17:1)	0.0 (16:1)	0.0 (15:1)	=	7.1 /	8.7 =	=	.82 X	400,422 =	=	328,346	0
B. GUIDANCE	0.3 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.3 /	0.4 =	=	.75 X	14,239 =	=	10,679	0
C. LIBRARIANS	0.2 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	5,884	0
D. HEALTH	0.2 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.2 /	0.2 =	=	1.00 X	8,225 =	=	8,225	0
E. EDUCATION TECHS	1.2 (100:1)	0.0 (100:1)	0.0 (250:1)	=	1.2 /	0.7 =	=	1.71 X	13,378 =	=	22,876	0
F. LIBRARY TECHS	0.2 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.2 /	0.9 =	=	.22 X	15,532 =	=	3,417	0
G. CLERICAL	0.6 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.6 /	1.0 =	=	.60 X	29,502 =	=	17,701	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.4 /	0.8 =	=	.50 X	49,894 =	=	24,947	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	3,993	0
B. Supplies and Equipment	311	430	37,631	0
C. Professional Development	52	52	6,292	0
D. Instructional Leadership Support	21	21	2,541	0
E. Co- and Extra-Curricular Student	30	102	3,630	0
F. System Administration/Support	359	356	43,439	0
G. Operations & Maintenance	956	1,136	115,676	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	67,095	0
B. Education & Library Technicians	36.00%	9,465	0
C. Clerical	29.00%	5,133	0
D. School Administrators	14.00%	3,493	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-25,562	0
16 Adjustment for Title I Revenues	-50,281	0

17 TOTALS	644,618	0
18 E.P.S. RATES	5,327	0

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	120.0	0.0	120.0		
	OCTOBER 2004	113.0	0.0	113.0		
	APRIL 2005	113.0	0.0	113.0		
	OCTOBER 2005	113.0	0.0	113.0		
	APRIL 2006	113.0	0.0	113.0		
	OCTOBER 2006	130.0	0.0	130.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	121.5 +	0.00	X	5,327.00	= 647,230.50
	9-12 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	ADULT EDUC. COURSES AT .1	0.0		X	0.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,327.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,327.00	= 665.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2769	33.6	X .15	X	5,327.00	= 26,848.08
	9-12 DISADVANTAGED @ .2769	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,327.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	121.5		X	40.00	= 4,860.00
	9-12 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	121.5		X	87.00	= 10,570.50
	9-12 TECHNOLOGY RESOURCES	0.0		X	265.00	= 0.00
	K-2 PUPILS	60.5	X .10	X	5,327.00	= 32,228.35
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					722,403.31
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					686,283.14
30	ADJUSTED TOTAL OPERATING ALLOCATION					686,283.14

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	9,210.65	X	102.90%	=	9,477.76
32	SPECIAL EDUCATION - EPS ALLOCATION					136,607.74
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					55,877.58
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					201,963.08
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					888,246.22

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				23,763.60
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				23,763.60
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				912,009.82

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR				
MOUNT VERNON	121.5 100.00%	74,825,850	7.44	556,704.32		912,009.82	556,704.32	100.00%	7.44M
TOTAL	121.5	74,825,850		556,704.32		912,009.82	556,704.32	100.00%	7.44M

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  
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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	912,009.82	556,704.32	355,305.50
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	912,009.82	556,704.32	355,305.50
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			523.12
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			320.00
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			356,148.62
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 61.04% STATE SHARE % = 38.96%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 60.95% STATE SHARE % = 39.05%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	948,129.99		