

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RAYMOND

2008-09

362 - 267

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	335	194	529	0	529
10 ATTENDING PUPILS (OCTOBER 2007)	316	164	480	0	480
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	325.5	179.0	504.5 (100%)	0.0 (0%)	504.5

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	19.1 (17:1)	11.2 (16:1)	0.0 (15:1)	=	30.3 /	39.0 =		.78 X	1809,311 =		1411,263	0
B. GUIDANCE	0.9 (350:1)	0.5 (350:1)	0.0 (250:1)	=	1.4 /	2.7 =		.52 X	129,683 =		67,435	0
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.6 /	1.0 =		.60 X	41,094 =		24,656	0
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.6 /	1.0 =		.60 X	38,264 =		22,958	0
E. EDUCATION TECHS	3.3 (100:1)	1.8 (100:1)	0.0 (250:1)	=	5.1 /	3.0 =		1.70 X	54,745 =		93,067	0
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.0 (500:1)	=	1.1 /	1.0 =		1.10 X	14,971 =		16,468	0
G. CLERICAL	1.6 (200:1)	0.9 (200:1)	0.0 (200:1)	=	2.5 /	3.0 =		.83 X	85,936 =		71,327	0
H. SCHOOL ADMIN.	1.1 (305:1)	0.6 (305:1)	0.0 (315:1)	=	1.7 /	2.0 =		.85 X	143,668 =		122,118	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	17,153	0
B. Supplies and Equipment	320	442	161,440	0
C. Professional Development	54	54	27,243	0
D. Instructional Leadership Support	22	22	11,099	0
E. Co- and Extra-Curricular Student	31	105	15,640	0
F. System Administration/Support	204	204	102,918	0
G. Operations & Maintenance	935	1,111	471,708	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	289,999	0
B. Education & Library Technicians	36.00%	39,433	0
C. Clerical	29.00%	20,685	0
D. School Administrators	14.00%	17,097	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	177,092	0
16 Adjustment for Title I Revenues	-35,377	0

17 TOTALS	3145,422	0
18 E.P.S. RATES	6,235	6,533

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	586.0	252.0	838.0		
	OCTOBER 2005	565.0	263.0	828.0		
	APRIL 2006	558.0	258.0	816.0		
	OCTOBER 2006	543.0	270.0	813.0		
	APRIL 2007	531.0	258.0	789.0		
	OCTOBER 2007	485.0	257.0	742.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	508.0 +	36.66	X	6,235.00	= 3,395,955.10
	9-12 PUPILS	257.5 +	0.00	X	6,533.00	= 1,682,247.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,533.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,235.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,533.00	= 2,449.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1814	92.2	X .15	X	6,235.00	= 86,230.05
	9-12 DISADVANTAGED @ .1814	46.7	X .15	X	6,533.00	= 45,763.67
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,235.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,533.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	508.0		X	40.00	= 20,320.00
	9-12 STUDENT ASSESSMENT	257.5		X	40.00	= 10,300.00
	K-8 TECHNOLOGY RESOURCES	508.0		X	90.00	= 45,720.00
	9-12 TECHNOLOGY RESOURCES	257.5		X	273.00	= 70,297.50
	K-2 PUPILS	153.5	X .10	X	6,235.00	= 95,707.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,454,990.95
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,291,341.22
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,291,341.22

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	58,269.14	X	102.90%	=	59,958.95
32	SPECIAL EDUCATION - EPS ALLOCATION					1,031,282.13
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					376,926.40
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,468,167.48
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,759,508.70

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	RAYMOND				
	11/01/08	NEW ELEMENTARY	389,757.00	102,843.27	492,600.27
	05/01/09	NEW ELEMENTARY	0.00	109,919.41	109,919.41
42	TOTAL PRINCIPAL & INTEREST		389,757.00	212,762.68	602,519.68
43	APPROVED LEASES FOR 2007-08 - RAYMOND				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - RAYMOND				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - RAYMOND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				602,519.68
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,362,028.38

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
RAYMOND	765.5	100.00%	7,362,028.38		0.00		7,362,028.38
TOTAL	765.5						7,362,028.38

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
RAYMOND		951,700,000	6.790	6,462,043.00		7,362,028.38	6,462,043.00	100.00%	6.79M
TOTAL		951,700,000		6,462,043.00		7,362,028.38	6,462,043.00	100.00%	6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,362,028.38	6,462,043.00	899,985.38
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,362,028.38	6,462,043.00	899,985.38
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			899,985.38
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 87.78% STATE SHARE % = 12.22%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 87.78% STATE SHARE % = 12.22%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,525,678.11		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	24,788.80	43,822.80	0.00	0.00
August	24,788.80	43,822.80	0.00	0.00
September	24,788.80	0.00	0.00	0.00
October	24,788.80	87,645.60	0.00	0.00
November	24,788.80	43,822.81	492,600.27	492,600.27
December	24,788.80	43,822.81	0.00	0.00
Janurary	24,788.80	43,822.81	0.00	0.00
February	24,788.80	0.00	0.00	0.00
March	24,788.80	0.00	0.00	0.00
April	24,788.80	0.00	0.00	0.00
May	24,788.80	-9,293.93	109,919.41	109,919.41
June	24,788.90	0.00	0.00	0.00
Total	297,465.70	297,465.70	602,519.68	602,519.68