

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RICHMOND

2008-09

365 - 269

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	293	110	403	173	576
10 ATTENDING PUPILS (OCTOBER 2007)	290	110	400	169	569
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	291.5	110.0	401.5 (70%)	171.0 (30%)	572.5

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	17.1 (17:1)	6.9 (16:1)	11.4 (15:1)	=	35.4	/	43.1	=	.82 X	1881,462	=	1079,959	462,840
B. GUIDANCE	0.8 (350:1)	0.3 (350:1)	0.7 (250:1)	=	1.8	/	1.0	=	1.80 X	57,472	=	72,415	31,035
C. LIBRARIANS	0.4 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.7	/	1.0	=	.70 X	58,960	=	28,890	12,382
D. HEALTH	0.4 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.7	/	1.0	=	.70 X	49,969	=	24,485	10,493
E. EDUCATION TECHS	2.9 (100:1)	1.1 (100:1)	0.7 (250:1)	=	4.7	/	7.0	=	.67 X	125,341	=	58,785	25,193
F. LIBRARY TECHS	0.6 (500:1)	0.2 (500:1)	0.3 (500:1)	=	1.1	/	1.0	=	1.10 X	18,199	=	14,013	6,006
G. CLERICAL	1.5 (200:1)	0.6 (200:1)	0.9 (200:1)	=	3.0	/	3.0	=	1.00 X	88,271	=	61,790	26,481
H. SCHOOL ADMIN.	1.0 (305:1)	0.4 (305:1)	0.5 (315:1)	=	1.9	/	3.1	=	.61 X	210,981	=	90,089	38,609

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	13,651	5,814
B. Supplies and Equipment	320	442	128,480	75,582
C. Professional Development	54	54	21,681	9,234
D. Instructional Leadership Support	22	22	8,833	3,762
E. Co- and Extra-Curricular Student	31	105	12,447	17,955
F. System Administration/Support	204	204	81,906	34,884
G. Operations & Maintenance	935	1,111	375,403	189,981

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	229,092	98,183
B. Education & Library Technicians	36.00%	26,207	11,232
C. Clerical	29.00%	17,919	7,679
D. School Administrators	14.00%	12,612	5,405

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	34,598	14,827
16 Adjustment for Title I Revenues	-58,687	-25,151

17 TOTALS	2334,567	1062,425
18 E.P.S. RATES	5,815	6,213

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	420.0	180.0	600.0		
	OCTOBER 2005	426.0	169.0	595.0		
	APRIL 2006	419.0	166.0	585.0		
	OCTOBER 2006	404.0	178.0	582.0		
	APRIL 2007	403.0	165.0	568.0		
	OCTOBER 2007	401.0	163.0	564.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	402.0 +	10.16	X	5,815.00	= 2,396,710.40
	9-12 PUPILS	164.0 +	6.16	X	6,213.00	= 1,057,204.08
	ADULT EDUC. COURSES AT .1	3.7		X	6,213.00	= 22,988.10
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,815.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,213.00	= 3,106.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3541	142.3	X .15	X	5,815.00	= 124,121.18
	9-12 DISADVANTAGED @ .3541	58.1	X .15	X	6,213.00	= 54,146.30
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,815.00	= 8,141.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,213.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	402.0		X	40.00	= 16,080.00
	9-12 STUDENT ASSESSMENT	164.0		X	40.00	= 6,560.00
	K-8 TECHNOLOGY RESOURCES	402.0		X	90.00	= 36,180.00
	9-12 TECHNOLOGY RESOURCES	164.0		X	273.00	= 44,772.00
	K-2 PUPILS	172.5	X .10	X	5,815.00	= 100,308.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,870,318.31
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,754,208.76
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,754,208.76

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					599,842.43
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	59,330.91	X	102.90%	=	61,051.51
35	TRANSPORTATION - EPS ALLOCATION					211,753.92
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					872,647.86
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,626,856.62

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	RICHMOND				
	11/01/08	ADDN TO BUKER SCHOOL	125,867.00	8,191.87	134,058.87
	05/01/09	ADDN TO BUKER SCHOOL	0.00	4,101.38	4,101.38
42	TOTAL PRINCIPAL & INTEREST		125,867.00	12,293.25	138,160.25
43	APPROVED LEASES FOR 2007-08 - RICHMOND				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - RICHMOND				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - RICHMOND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				138,160.25
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,765,016.87

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

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	
RICHMOND	566.0 100.00%	4,765,016.87	+
			DEBT ALLOCATION
			=
			TOWN ALLOCATION
RICHMOND			4,765,016.87
TOTAL	566.0		4,765,016.87
	2007 STATE VALUATION X	MILL EXPECTATION =	
RICHMOND	236,300,000	6.790	TOWN CONTRIBUTION
			OR
			TOWN ALLOCATION
RICHMOND			4,765,016.87
			1,604,477.00
			100.00%
			6.79M
TOTAL	236,300,000	1,604,477.00	4,765,016.87
			1,604,477.00
			100.00%
			6.79M
E. TOTALS AND ADJUSTMENTS			

		TOTAL ALLOCATION	
		LOCAL CONTRIBUTION	
			STATE CONTRIBUTION

49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,765,016.87	1,604,477.00
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,765,016.87	1,604,477.00
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		346.81-
59A	MINIMUM TEACHER SALARY ADJUSTMENT		3,811.00
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		3,164,004.06
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 33.67% STATE SHARE % = 66.33%		
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 33.60% STATE SHARE % = 66.40%		
63	FYI: 100% E.P.S. TOTAL ALLOCATION	4,881,126.42	

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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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	252,153.65	256,562.06	0.00	0.00
August	252,153.65	256,562.06	0.00	0.00
September	252,153.65	256,562.06	0.00	0.00
October	252,153.65	256,562.07	0.00	0.00
November	252,153.65	256,562.07	134,058.87	134,058.87
December	252,153.65	256,562.07	0.00	0.00
Janurary	252,153.65	258,785.16	0.00	0.00
February	252,153.65	245,537.25	0.00	0.00
March	252,153.65	245,537.25	0.00	0.00
April	252,153.65	245,537.25	0.00	0.00
May	252,153.65	245,537.25	4,101.38	4,101.38
June	252,153.66	245,537.26	0.00	0.00
Total	3,025,843.81	3,025,843.81	138,160.25	138,160.25