

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MECHANIC FALLS

2005-06

269 - 029

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	220.5	140.0	360.5 (100%)	0.0 (0%)	360.5

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	13.0 (17:1)	8.8 (16:1)	0.0 (15:1)	=	21.8 /	29.8 =	.73 X	1188,571 =	867,657	0
B. GUIDANCE	0.6 (350:1)	0.4 (350:1)	0.0 (250:1)	=	1.0 /	2.7 =	.37 X	95,505 =	35,337	0
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	0.0 =	.50 X	0 =	13,354	0
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	0.3 =	1.67 X	13,519 =	22,577	0
E. EDUCATION TECHS	2.2 (100:1)	1.4 (100:1)	0.0 (250:1)	=	3.6 /	8.6 =	.42 X	128,400 =	53,928	0
F. LIBRARY TECHS	0.4 (500:1)	0.3 (500:1)	0.0 (500:1)	=	0.7 /	1.0 =	.70 X	14,619 =	10,233	0
G. CLERICAL	1.1 (200:1)	0.7 (200:1)	0.0 (200:1)	=	1.8 /	2.6 =	.69 X	62,186 =	42,908	0
H. SCHOOL ADMIN.	0.7 (305:1)	0.5 (305:1)	0.0 (315:1)	=	1.2 /	2.0 =	.60 X	119,102 =	71,461	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	11,176	0
B. Supplies and Equipment	295	408	106,348	0
C. Professional Development	50	50	18,025	0
D. Instructional Leadership Support	20	20	7,210	0
E. Co- and Extra-Curricular Student	28	97	10,094	0
F. System Administration/Support	341	338	122,931	0
G. Operations & Maintenance	907	1,078	326,974	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	178,396	0
B. Education & Library Technicians	36.00%	23,098	0
C. Clerical	29.00%	12,443	0
D. School Administrators	14.00%	10,005	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-27,051	0
16 Adjustment for Title I Revenues	-102,703	0

17 TOTALS	1814,400	0
18 E.P.S. RATES	5,033	5,509

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	417.0	140.0	557.0		
	OCTOBER 2002	402.0	171.0	573.0		
	APRIL 2003	386.0	155.0	541.0		
	OCTOBER 2003	366.0	174.0	540.0		
	APRIL 2004	376.0	161.0	537.0		
	OCTOBER 2004	351.0	178.0	529.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	363.5 +	19.50	X	5,033.00	= 1,927,639.00
	9-12 PUPILS	169.5 +	0.00	X	5,509.00	= 933,775.50
	ADULT EDUC. COURSES AT .1	6.2		X	5,509.00	= 34,155.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,033.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,509.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3579	130.1	X .15	X	5,033.00	= 98,219.00
	9-12 DISADVANTAGED @ .3579	60.7	X .15	X	5,509.00	= 50,159.45
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,033.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,509.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	363.5		X	100.00	= 36,350.00
	9-12 STUDENT ASSESSMENT	169.5		X	100.00	= 16,950.00
	K-8 TECHNOLOGY RESOURCES	363.5		X	83.00	= 30,170.50
	9-12 TECHNOLOGY RESOURCES	169.5		X	252.00	= 42,714.00
	K-2 PUPILS	103.5	X .10	X	5,033.00	= 52,091.55
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,222,224.80
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					2,706,668.83
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,706,668.83

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					554,525.56
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					193,957.58
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					23,881.03
39	TOTAL OTHER SUBSIDIZABLE COSTS					772,364.17
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,479,033.00

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 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				21,248.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				21,248.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,500,281.00

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
MECHANIC FALLS	533.0	105,800,000	8.26	873,908.00	3,500,281.00	873,908.00	100.00%	8.26M
TOTAL	533.0	105,800,000		873,908.00	3,500,281.00	873,908.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,500,281.00	873,908.00	2,626,373.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,500,281.00	873,908.00	2,626,373.00
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			0.00
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			83,879.74
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			2,710,252.74
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 24.97%	STATE SHARE % = 75.03%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 22.57%	STATE SHARE % = 77.43%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,015,836.97		