

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RANGELEY

2007-08

360 - 037

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	84	46	130	80	210
10 ATTENDING PUPILS (OCTOBER 2006)	83	45	128	87	215
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	83.5	45.5	129.0 ( 61%)	83.5 ( 39%)	212.5

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	4.9 (17:1)	2.8 (16:1)	5.6 (15:1)	=	13.3	/	22.0	=	.60 X	963,474	=	352,631	225,453
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.3 (250:1)	=	0.6	/	1.4	=	.43 X	53,131	=	13,936	8,910
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3	/	0.0	=	.30 X	0	=	5,384	3,442
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3	/	0.8	=	.38 X	32,549	=	7,545	4,824
E. EDUCATION TECHS	0.8 (100:1)	0.5 (100:1)	0.3 (250:1)	=	1.6	/	5.3	=	.30 X	77,421	=	14,168	9,058
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.5	/	0.9	=	.56 X	16,431	=	5,613	3,588
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.4 (200:1)	=	1.0	/	2.9	=	.34 X	76,025	=	15,768	10,081
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.3 (315:1)	=	0.7	/	0.6	=	1.17 X	40,823	=	29,135	18,628

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	4,257	2,756
B. Supplies and Equipment	311	430	40,119	35,905
C. Professional Development	52	52	6,708	4,342
D. Instructional Leadership Support	21	21	2,709	1,754
E. Co- and Extra-Curricular Student	30	102	3,870	8,517
F. System Administration/Support	359	356	46,311	29,726
G. Operations & Maintenance	956	1,136	123,324	94,856

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	72,104	46,100
B. Education & Library Technicians	36.00%	7,121	4,553
C. Clerical	29.00%	4,573	2,923
D. School Administrators	14.00%	4,079	2,608

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-21,452	-13,716
16 Adjustment for Title I Revenues	-40,947	-26,179

17 TOTALS	696,954	478,127
18 E.P.S. RATES	5,403	5,726

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RANGELEY

2007-08

360 - 037

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	100.0	60.0	160.0		
	OCTOBER 2004	92.0	59.0	151.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	89.5 +	3.16	X	5,403.00	= 500,641.98
	9-12 PUPILS	58.5 +	1.00	X	5,726.00	= 340,697.00
	ADULT EDUC. COURSES AT .1	0.5		X	5,726.00	= 2,863.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,403.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,726.00	= 715.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3846	34.4	X .15	X	5,403.00	= 27,879.48
	9-12 DISADVANTAGED @ .3846	22.5	X .15	X	5,726.00	= 19,325.25
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,403.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,726.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	89.5		X	40.00	= 3,580.00
	9-12 STUDENT ASSESSMENT	58.5		X	40.00	= 2,340.00
	K-8 TECHNOLOGY RESOURCES	89.5		X	87.00	= 7,786.50
	9-12 TECHNOLOGY RESOURCES	58.5		X	265.00	= 15,502.50
	K-2 PUPILS	30.5	X .10	X	5,403.00	= 16,479.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 87,185.50
	OPERATING ALLOCATION					1,024,996.11
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					973,746.30
30	ADJUSTED TOTAL OPERATING ALLOCATION					973,746.30

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RANGELEY

2007-08

360 - 037

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	48,038.00	X	102.90%	=	49,431.10
32	SPECIAL EDUCATION - EPS ALLOCATION					165,129.66
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					70,549.73
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					285,110.49
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,258,856.79

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				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,258,856.79

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
RANGELEY	148.0 100.00%	367,000,000	7.44	2,730,480.00		1,258,856.79	1,258,856.79	100.00%	3.43M
TOTAL	148.0	367,000,000		2,730,480.00		1,258,856.79	1,258,856.79	100.00%	3.43M

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RANGELEY

2007-08

360 - 037

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,258,856.79	1,258,856.79	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		138,708.91-	138,708.91
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,258,856.79	1,120,147.88	138,708.91
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			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			42,659.46-
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			96,049.45
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 % = 92.37%	STATE SHARE % = 7.63%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,310,106.60		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
RANGELEY		1,258,856.79	1,120,147.88	100.00%	3.05
TOTAL		1,258,856.79	1,120,147.88	100.00%	3.05