

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
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ARUNDEL

2008-09

016 - 201

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	261	0	261	0	261
10 ATTENDING PUPILS (OCTOBER 2007)	255	0	255	0	255
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	258.0	0.0	258.0 (100%)	0.0 (0%)	258.0

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	15.2 (17:1)	0.0 (16:1)	0.0 (15:1)	=	15.2 /	18.0 =		.84 X	876,366 =		736,147	0
B. GUIDANCE	0.7 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.7 /	1.0 =		.70 X	57,174 =		40,022	0
C. LIBRARIANS	0.3 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =		.30 X	0 =		8,933	0
D. HEALTH	0.3 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.3 /	1.0 =		.30 X	42,316 =		12,695	0
E. EDUCATION TECHS	2.6 (100:1)	0.0 (100:1)	0.0 (250:1)	=	2.6 /	1.0 =		2.60 X	17,906 =		46,556	0
F. LIBRARY TECHS	0.5 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.5 /	1.0 =		.50 X	17,906 =		8,953	0
G. CLERICAL	1.3 (200:1)	0.0 (200:1)	0.0 (200:1)	=	1.3 /	1.0 =		1.30 X	27,555 =		35,822	0
H. SCHOOL ADMIN.	0.8 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.8 /	1.0 =		.80 X	73,657 =		58,926	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	8,772	0
B. Supplies and Equipment	320	442	82,560	0
C. Professional Development	54	54	13,932	0
D. Instructional Leadership Support	22	22	5,676	0
E. Co- and Extra-Curricular Student	31	105	7,998	0
F. System Administration/Support	204	204	52,632	0
G. Operations & Maintenance	935	1,111	241,230	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	151,581	0
B. Education & Library Technicians	36.00%	19,983	0
C. Clerical	29.00%	10,388	0
D. School Administrators	14.00%	8,250	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	103,232	0
16 Adjustment for Title I Revenues	-41,640	0

17 TOTALS	1612,648	0
18 E.P.S. RATES	6,251	6,478

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ARUNDEL

2008-09

016 - 201

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	420.0	219.0	639.0		
	OCTOBER 2005	413.0	231.0	644.0		
	APRIL 2006	414.0	237.0	651.0		
	OCTOBER 2006	379.0	240.0	619.0		
	APRIL 2007	390.0	234.0	624.0		
	OCTOBER 2007	402.0	221.0	623.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	396.0 +	7.00	X	6,251.00	= 2,519,153.00
	9-12 PUPILS	227.5 +	0.00	X	6,478.00	= 1,473,745.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,478.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,251.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,478.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0746	29.5	X .15	X	6,251.00	= 27,660.68
	9-12 DISADVANTAGED @ .0746	17.0	X .15	X	6,478.00	= 16,518.90
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,251.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,478.00	= 4,534.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	396.0		X	40.00	= 15,840.00
	9-12 STUDENT ASSESSMENT	227.5		X	40.00	= 9,100.00
	K-8 TECHNOLOGY RESOURCES	396.0		X	90.00	= 35,640.00
	9-12 TECHNOLOGY RESOURCES	227.5		X	273.00	= 62,107.50
	K-2 PUPILS	122.5	X .10	X	6,251.00	= 76,574.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,240,874.43
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,113,648.19
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,113,648.19

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ARUNDEL

2008-09

016 - 201

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,082,484.02
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					198,261.15
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,280,745.17
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,394,393.36

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 2007-08 - ARUNDEL				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - ARUNDEL				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - ARUNDEL				18,008.89
47	TOTAL DEBT SERVICE ALLOCATION				18,008.89
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,412,402.25

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ARUNDEL

2008-09

016 - 201

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
ARUNDEL	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION			
	623.5		5,412,402.25	0.00	5,412,402.25			
TOTAL	623.5				5,412,402.25			
ARUNDEL			2007 STATE VALUATION X MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
			398,500,000 X 6.790	2,705,815.00	5,412,402.25	2,705,815.00	100.00%	6.79M
TOTAL			398,500,000	2,705,815.00	5,412,402.25	2,705,815.00	100.00%	6.79M
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				5,412,402.25	2,705,815.00	2,706,587.25	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				5,412,402.25	2,705,815.00	2,706,587.25	
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						2,706,587.25	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 49.99% STATE SHARE % = 50.01%							
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 49.99% STATE SHARE % = 50.01%							
63	FYI: 100% E.P.S. TOTAL ALLOCATION				5,539,628.49			

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
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ARUNDEL

2008-09

016 - 201

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	225,548.93	233,518.93	0.00	0.00
August	225,548.93	233,518.93	0.00	0.00
September	225,548.93	0.00	0.00	0.00
October	225,548.93	0.00	0.00	0.00
November	225,548.93	700,556.79	0.00	0.00
December	225,548.93	233,518.94	0.00	0.00
Janurary	225,548.93	233,518.94	0.00	0.00
February	225,548.93	214,390.94	0.00	0.00
March	225,548.93	214,390.94	0.00	0.00
April	225,548.93	214,390.94	0.00	0.00
May	225,548.93	214,390.95	0.00	0.00
June	225,549.02	214,390.95	0.00	0.00
Total	2,706,587.25	2,706,587.25	0.00	0.00