

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DAYTON

2008-09

116 - 007

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	171	0	171	0	171
10 ATTENDING PUPILS (OCTOBER 2007)	164	0	164	0	164
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	167.5	0.0	167.5 (100%)	0.0 (0%)	167.5

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	9.9 (17:1)	0.0 (16:1)	0.0 (15:1)	=	9.9 /	11.4 =		.87 X	517,987 =		450,649	0
B. GUIDANCE	0.5 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.5 /	0.7 =		.71 X	37,520 =		26,639	0
C. LIBRARIANS	0.2 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =		.20 X	0 =		5,956	0
D. HEALTH	0.2 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.2 /	1.0 =		.20 X	49,969 =		9,994	0
E. EDUCATION TECHS	1.7 (100:1)	0.0 (100:1)	0.0 (250:1)	=	1.7 /	5.5 =		.31 X	91,438 =		28,346	0
F. LIBRARY TECHS	0.3 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.3 /	1.0 =		.30 X	17,759 =		5,328	0
G. CLERICAL	0.8 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.8 /	1.0 =		.80 X	29,657 =		23,726	0
H. SCHOOL ADMIN.	0.5 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.5 /	1.0 =		.50 X	67,094 =		33,547	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	5,695	0
B. Supplies and Equipment	320	442	53,600	0
C. Professional Development	54	54	9,045	0
D. Instructional Leadership Support	22	22	3,685	0
E. Co- and Extra-Curricular Student	31	105	5,193	0
F. System Administration/Support	204	204	34,170	0
G. Operations & Maintenance	935	1,111	156,613	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	93,715	0
B. Education & Library Technicians	36.00%	12,123	0
C. Clerical	29.00%	6,881	0
D. School Administrators	14.00%	4,697	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	63,656	0
16 Adjustment for Title I Revenues	-8,190	0

17 TOTALS	1025,068	0
18 E.P.S. RATES	6,120	6,191

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	304.0	103.0	407.0		
	OCTOBER 2005	290.0	114.0	404.0		
	APRIL 2006	291.0	117.0	408.0		
	OCTOBER 2006	280.0	119.0	399.0		
	APRIL 2007	277.0	124.0	401.0		
	OCTOBER 2007	273.0	134.0	407.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	275.0 +	10.83	X	6,120.00	= 1,749,279.60
	9-12 PUPILS	129.0 +	0.00	X	6,191.00	= 798,639.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,191.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,120.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,191.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1612	44.3	X .15	X	6,120.00	= 40,667.40
	9-12 DISADVANTAGED @ .1612	20.8	X .15	X	6,191.00	= 19,315.92
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,120.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,191.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	275.0		X	40.00	= 11,000.00
	9-12 STUDENT ASSESSMENT	129.0		X	40.00	= 5,160.00
	K-8 TECHNOLOGY RESOURCES	275.0		X	90.00	= 24,750.00
	9-12 TECHNOLOGY RESOURCES	129.0		X	273.00	= 35,217.00
	K-2 PUPILS	71.0	X .10	X	6,120.00	= 43,452.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,727,480.92
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,645,656.49
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,645,656.49

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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					558,612.75
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					157,388.49
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					25,712.40
39	TOTAL OTHER SUBSIDIZABLE COSTS					741,713.64
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,387,370.13

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 - DAYTON				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - DAYTON				80,022.66
44	INSURED VALUE FACTOR FOR 2006-07 - DAYTON				19,206.80
47	TOTAL DEBT SERVICE ALLOCATION				99,229.46
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,486,599.59

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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
DAYTON	404.0	100.00%	3,486,599.59		0.00		3,486,599.59
TOTAL	404.0						3,486,599.59

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
DAYTON		195,450,000	6.790	1,327,105.50		3,486,599.59	1,327,105.50	100.00%	6.79M
TOTAL		195,450,000		1,327,105.50		3,486,599.59	1,327,105.50	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	3,486,599.59	1,327,105.50	2,159,494.09
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,486,599.59	1,327,105.50	2,159,494.09
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			374.12-
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			2,159,119.97
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 38.06%	STATE SHARE % = 61.94%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 38.07%	STATE SHARE % = 61.93%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,568,424.02		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	179,926.66	179,452.49	0.00	0.00
August	179,926.66	179,452.49	0.00	0.00
September	179,926.66	0.00	0.00	0.00
October	179,926.66	358,904.98	0.00	0.00
November	179,926.66	179,452.50	0.00	0.00
December	179,926.66	179,452.50	0.00	0.00
Janurary	179,926.66	179,452.50	0.00	0.00
February	179,926.66	170,070.90	0.00	0.00
March	179,926.66	170,070.90	0.00	0.00
April	179,926.66	0.00	0.00	0.00
May	179,926.66	334,669.13	0.00	0.00
June	179,926.71	228,141.58	0.00	0.00
Total	2,159,119.97	2,159,119.97	0.00	0.00