

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FALMOUTH

2008-09

151 - 232

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	948	553	1,501	642	2,143
10 ATTENDING PUPILS (OCTOBER 2007)	913	569	1,482	663	2,145
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	930.5	561.0	1,491.5 (70%)	652.5 (30%)	2,144.0

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	54.7 (17:1)	35.1 (16:1)	43.5 (15:1)	=	133.3	/	155.7	=	.86 X	7161,939	=	4311,488	1847,780
B. GUIDANCE	2.7 (350:1)	1.6 (350:1)	2.6 (250:1)	=	6.9	/	10.4	=	.66 X	491,398	=	227,026	97,297
C. LIBRARIANS	1.2 (800:1)	0.7 (800:1)	0.8 (800:1)	=	2.7	/	3.0	=	.90 X	166,756	=	105,056	45,024
D. HEALTH	1.2 (800:1)	0.7 (800:1)	0.8 (800:1)	=	2.7	/	4.4	=	.61 X	204,152	=	87,173	37,360
E. EDUCATION TECHS	9.3 (100:1)	5.6 (100:1)	2.6 (250:1)	=	17.5	/	17.2	=	1.02 X	313,397	=	223,766	95,899
F. LIBRARY TECHS	1.9 (500:1)	1.1 (500:1)	1.3 (500:1)	=	4.3	/	3.0	=	1.43 X	56,653	=	56,710	24,304
G. CLERICAL	4.7 (200:1)	2.8 (200:1)	3.3 (200:1)	=	10.8	/	11.2	=	.96 X	314,225	=	211,159	90,497
H. SCHOOL ADMIN.	3.1 (305:1)	1.8 (305:1)	2.1 (315:1)	=	7.0	/	5.0	=	1.40 X	385,059	=	377,358	161,725

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	50,711	22,185
B. Supplies and Equipment	320	442	477,280	288,405
C. Professional Development	54	54	80,541	35,235
D. Instructional Leadership Support	22	22	32,813	14,355
E. Co- and Extra-Curricular Student	31	105	46,237	68,513
F. System Administration/Support	204	204	304,266	133,110
G. Operations & Maintenance	935	1,111	1394,553	724,928

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	898,841	385,218
B. Education & Library Technicians	36.00%	100,971	43,273
C. Clerical	29.00%	61,236	26,244
D. School Administrators	14.00%	52,830	22,642

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	541,146	231,955
16 Adjustment for Title I Revenues	0	0

17 TOTALS	9641,161	4395,949
18 E.P.S. RATES	6,464	6,737

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151 - 232

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,552.0	596.0	2,148.0		
	OCTOBER 2005	1,527.0	616.0	2,143.0		
	APRIL 2006	1,522.0	623.0	2,145.0		
	OCTOBER 2006	1,499.0	648.0	2,147.0		
	APRIL 2007	1,503.0	643.0	2,146.0		
	OCTOBER 2007	1,483.0	664.0	2,147.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,493.0 +	21.33	X	6,464.00	= 9,788,629.12
	9-12 PUPILS	653.5 +	0.00	X	6,737.00	= 4,402,629.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,737.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.125		X	6,464.00	= 808.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,737.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0223	33.3	X .15	X	6,464.00	= 32,287.68
	9-12 DISADVANTAGED @ .0223	14.6	X .15	X	6,737.00	= 14,754.03
	K-8 LIMITED ENGLISH PROF.	23.0	X .500	X	6,464.00	= 74,336.00
	9-12 LIMITED ENGLISH PROF.	6.0	X .500	X	6,737.00	= 20,211.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,493.0		X	40.00	= 59,720.00
	9-12 STUDENT ASSESSMENT	653.5		X	40.00	= 26,140.00
	K-8 TECHNOLOGY RESOURCES	1,493.0		X	90.00	= 134,370.00
	9-12 TECHNOLOGY RESOURCES	653.5		X	273.00	= 178,405.50
	K-2 PUPILS	424.0	X .10	X	6,464.00	= 274,073.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					15,006,364.43
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					14,556,173.49
30	ADJUSTED TOTAL OPERATING ALLOCATION					14,556,173.49

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151 - 232

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	121,515.00	X	102.90%	=	125,038.94
32	SPECIAL EDUCATION - EPS ALLOCATION					2,434,987.53
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	112,265.00	X	102.90%	=	115,520.69
35	TRANSPORTATION - EPS ALLOCATION					885,864.83
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					35,202.31
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,596,614.29
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					18,152,787.78

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	FALMOUTH				
	11/15/08	NEW FALMOUTH HIGH SCHOOL	850,000.00	301,043.75	1,151,043.75
	05/15/09	NEW FALMOUTH HIGH SCHOOL	0.00	280,431.25	280,431.25
42	TOTAL PRINCIPAL & INTEREST		850,000.00	581,475.00	1,431,475.00
43	APPROVED LEASES FOR 2007-08 - FALMOUTH				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - FALMOUTH				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - FALMOUTH				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,431,475.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				19,584,262.78

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151 - 232

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
FALMOUTH	2,146.5	100.00%	19,584,262.78		0.00		19,584,262.78
TOTAL	2,146.5						19,584,262.78

		2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
FALMOUTH		1,972,000,000	6.790		13,389,880.00		19,584,262.78	13,389,880.00 100.00% 6.79M
TOTAL		1,972,000,000			13,389,880.00		19,584,262.78	13,389,880.00 100.00% 6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,584,262.78	13,389,880.00	6,194,382.78
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	19,584,262.78	13,389,880.00	6,194,382.78
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			6,194,382.78
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61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 68.37%	STATE SHARE % = 31.63%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 68.37%	STATE SHARE % = 31.63%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	20,034,453.72		

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151 - 232

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	396,908.98	436,348.98	0.00	0.00
August	396,908.98	436,348.98	0.00	0.00
September	396,908.98	0.00	0.00	0.00
October	396,908.98	0.00	0.00	0.00
November	396,908.98	0.00	1,151,043.75	1,151,043.75
December	396,908.98	1,745,395.92	0.00	0.00
Janurary	396,908.98	436,348.98	0.00	0.00
February	396,908.98	341,692.98	0.00	0.00
March	396,908.98	341,692.98	0.00	0.00
April	396,908.98	341,692.98	0.00	0.00
May	396,908.98	341,692.99	280,431.25	280,431.25
June	396,909.00	341,692.99	0.00	0.00
Total	4,762,907.78	4,762,907.78	1,431,475.00	1,431,475.00