

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

HARMONY

2008-09

189 - 236

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	70	22	92	0	92
10 ATTENDING PUPILS (OCTOBER 2007)	80	25	105	0	105
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	75.0	23.5	98.5 (100%)	0.0 (0%)	98.5

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	4.4 (17:1)	1.5 (16:1)	0.0 (15:1)	=	5.9 /	7.6 =	=	.78 X	317,909 =	=	247,969	0
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,933	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	2,978	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.2 =	=	.50 X	8,463 =	=	4,232	0
E. EDUCATION TECHS	0.8 (100:1)	0.2 (100:1)	0.0 (250:1)	=	1.0 /	0.1 =	=	10.00 X	1,981 =	=	19,810	0
F. LIBRARY TECHS	0.2 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	2,642	0
G. CLERICAL	0.4 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.5 /	0.0 =	=	.50 X	0 =	=	11,676	0
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.3 /	0.9 =	=	.33 X	57,759 =	=	19,060	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	3,349	0
B. Supplies and Equipment	320	442	31,520	0
C. Professional Development	54	54	5,319	0
D. Instructional Leadership Support	22	22	2,167	0
E. Co- and Extra-Curricular Student	31	105	3,054	0
F. System Administration/Support	204	204	20,094	0
G. Operations & Maintenance	935	1,111	92,098	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	50,181	0
B. Education & Library Technicians	36.00%	8,083	0
C. Clerical	29.00%	3,386	0
D. School Administrators	14.00%	2,668	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-23,098	0
16 Adjustment for Title I Revenues	-41,512	0

17 TOTALS	474,608	0
18 E.P.S. RATES	4,818	6,004

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	82.0	41.0	123.0		
	OCTOBER 2005	87.0	48.0	135.0		
	APRIL 2006	86.0	48.0	134.0		
	OCTOBER 2006	87.0	42.0	129.0		
	APRIL 2007	86.0	38.0	124.0		
	OCTOBER 2007	98.0	39.0	137.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	92.0 +	0.00	X	4,818.00	= 443,256.00
	9-12 PUPILS	38.5 +	0.00	X	6,004.00	= 231,154.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,004.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	1.625		X	4,818.00	= 7,829.25
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,004.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5408	49.8	X .15	X	4,818.00	= 35,990.46
	9-12 DISADVANTAGED @ .5408	20.8	X .15	X	6,004.00	= 18,732.48
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,818.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,004.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	92.0		X	40.00	= 3,680.00
	9-12 STUDENT ASSESSMENT	38.5		X	40.00	= 1,540.00
	K-8 TECHNOLOGY RESOURCES	92.0		X	90.00	= 8,280.00
	9-12 TECHNOLOGY RESOURCES	38.5		X	273.00	= 10,510.50
	K-2 PUPILS	39.0	X .10	X	4,818.00	= 18,790.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 70,436.10
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					850,198.99
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					824,693.02
30	ADJUSTED TOTAL OPERATING ALLOCATION					824,693.02

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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					143,669.90
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					71,388.94
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					22,188.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					237,246.84
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,061,939.86

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 - HARMONY				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - HARMONY				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - HARMONY				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,061,939.86

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
HARMONY		
AVG. CAL. YEAR PUPILS		
130.5 100.00%		
OPERATING ALLOCATION		
1,061,939.86		
DEBT ALLOCATION		
0.00		
TOWN ALLOCATION		
1,061,939.86		
TOTAL		
130.5		
	1,061,939.86	

HARMONY	2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
	39,050,000	6.790	265,149.50		1,061,939.86	265,149.50	100.00%	6.79M
TOTAL	39,050,000		265,149.50		1,061,939.86	265,149.50	100.00%	6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,061,939.86	265,149.50	796,790.36
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,061,939.86	265,149.50	796,790.36
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			157.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			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			796,947.36
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 % = 24.95%	STATE SHARE % = 75.05%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,087,445.83		

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
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	66,412.28	66,611.06	0.00	0.00
August	66,412.28	66,611.06	0.00	0.00
September	66,412.28	66,611.06	0.00	0.00
October	66,412.28	66,611.06	0.00	0.00
November	66,412.28	66,611.06	0.00	0.00
December	66,412.28	66,611.06	0.00	0.00
Janurary	66,412.28	66,702.62	0.00	0.00
February	66,412.28	64,749.74	0.00	0.00
March	66,412.28	64,749.75	0.00	0.00
April	66,412.28	64,749.75	0.00	0.00
May	66,412.28	64,749.75	0.00	0.00
June	66,412.28	71,579.39	0.00	0.00
Total	796,947.36	796,947.36	0.00	0.00