

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LINCOLNVILLE

2008-09

240 - 069

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	126	73	199	0	199
10 ATTENDING PUPILS (OCTOBER 2007)	121	77	198	0	198
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	123.5	75.0	198.5 (100%)	0.0 (0%)	198.5

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	7.3 (17:1)	4.7 (16:1)	0.0 (15:1)	=	12.0	/	16.8	=	.71 X	783,579	=	556,341	0
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.6	/	0.8	=	.75 X	29,302	=	21,977	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3	/	1.0	=	.30 X	57,472	=	17,242	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3	/	0.7	=	.43 X	29,621	=	12,737	0
E. EDUCATION TECHS	1.2 (100:1)	0.8 (100:1)	0.0 (250:1)	=	2.0	/	0.0	=	2.00 X	0	=	24,658	0
F. LIBRARY TECHS	0.2 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.4	/	0.0	=	.40 X	0	=	5,284	0
G. CLERICAL	0.6 (200:1)	0.4 (200:1)	0.0 (200:1)	=	1.0	/	1.0	=	1.00 X	30,358	=	30,358	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.6	/	0.9	=	.67 X	63,010	=	42,217	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	6,749	0
B. Supplies and Equipment	320	442	63,520	0
C. Professional Development	54	54	10,719	0
D. Instructional Leadership Support	22	22	4,367	0
E. Co- and Extra-Curricular Student	31	105	6,154	0
F. System Administration/Support	204	204	40,494	0
G. Operations & Maintenance	935	1,111	185,598	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	115,576	0
B. Education & Library Technicians	36.00%	10,779	0
C. Clerical	29.00%	8,804	0
D. School Administrators	14.00%	5,910	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	8,586	0
16 Adjustment for Title I Revenues	-26,919	0

17 TOTALS	1151,151	0
18 E.P.S. RATES	5,799	0

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	212.0	0.0	212.0		
	OCTOBER 2005	194.0	0.0	194.0		
	APRIL 2006	208.0	0.0	208.0		
	OCTOBER 2006	198.0	0.0	198.0		
	APRIL 2007	201.0	0.0	201.0		
	OCTOBER 2007	199.0	0.0	199.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	200.0 +	2.00	X	5,799.00	= 1,171,398.00
	9-12 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	ADULT EDUC. COURSES AT .1	0.0		X	0.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,799.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,799.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2915	58.3	X .15	X	5,799.00	= 50,712.26
	9-12 DISADVANTAGED @ .2915	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,799.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	200.0		X	40.00	= 8,000.00
	9-12 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	200.0		X	90.00	= 18,000.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	273.00	= 0.00
	K-2 PUPILS	59.0	X .10	X	5,799.00	= 34,214.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,282,324.36
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,243,854.62
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,243,854.62

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	13,762.00	X	102.90%	=	14,161.10
32	SPECIAL EDUCATION - EPS ALLOCATION					361,513.06
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					121,190.56
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					496,864.72
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,740,719.34

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LINCOLNVILLE				
	11/01/08	NEW ELEMENTARY SCHOOL	331,708.00	131,985.07	463,693.07
	05/01/09	NEW ELEMENTARY SCHOOL	0.00	126,180.18	126,180.18
42	TOTAL PRINCIPAL & INTEREST		331,708.00	258,165.25	589,873.25
43	APPROVED LEASES FOR 2007-08 - LINCOLNVILLE				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - LINCOLNVILLE				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - LINCOLNVILLE				0.00
47	TOTAL DEBT SERVICE ALLOCATION				589,873.25
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,330,592.59

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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
LINCOLNVILLE	200.0	100.00%	2,330,592.59		0.00		2,330,592.59
TOTAL	200.0						2,330,592.59

		2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
LINCOLNVILLE		270,522,000	6.790		1,836,844.38		2,330,592.59	1,836,844.38	100.00%	6.79M
TOTAL		270,522,000			1,836,844.38		2,330,592.59	1,836,844.38	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	2,330,592.59	1,836,844.38	493,748.21
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,330,592.59	1,836,844.38	493,748.21
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			493,748.21

61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 78.81%	STATE SHARE % = 21.19%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 78.81%	STATE SHARE % = 21.19%

63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,369,062.33
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	0.00	0.00	41,145.68	46,556.12
August	0.00	0.00	41,145.68	46,556.12
September	0.00	0.00	41,145.68	46,556.12
October	0.00	0.00	41,145.68	46,556.12
November	0.00	0.00	41,145.68	46,556.12
December	0.00	0.00	41,145.68	46,556.12
Janurary	0.00	0.00	41,145.68	46,556.12
February	0.00	0.00	41,145.68	46,556.13
March	0.00	0.00	41,145.68	30,324.81
April	0.00	0.00	41,145.68	30,324.81
May	0.00	0.00	41,145.68	30,324.81
June	0.00	0.00	41,145.73	30,324.81
Total	0.00	0.00	493,748.21	493,748.21