

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MONMOUTH

2008-09

281 - 257

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	350	181	531	267	798
10 ATTENDING PUPILS (OCTOBER 2007)	334	180	514	262	776
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	342.0	180.5	522.5 (66%)	264.5 (34%)	787.0

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	20.1 (17:1)	11.3 (16:1)	17.6 (15:1)	=	49.0	/	53.8	=	.91 X	2536,309	=	1523,307	784,734
B. GUIDANCE	1.0 (350:1)	0.5 (350:1)	1.1 (250:1)	=	2.6	/	3.5	=	.74 X	181,111	=	88,455	45,567
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9	/	1.0	=	.90 X	51,218	=	30,423	15,673
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9	/	1.0	=	.90 X	42,316	=	25,135	12,949
E. EDUCATION TECHS	3.4 (100:1)	1.8 (100:1)	1.1 (250:1)	=	6.3	/	4.4	=	1.43 X	77,993	=	73,610	37,920
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.5 (500:1)	=	1.6	/	1.9	=	.84 X	34,770	=	19,277	9,930
G. CLERICAL	1.7 (200:1)	0.9 (200:1)	1.3 (200:1)	=	3.9	/	4.8	=	.81 X	139,762	=	74,717	38,490
H. SCHOOL ADMIN.	1.1 (305:1)	0.6 (305:1)	0.8 (315:1)	=	2.5	/	3.5	=	.71 X	247,590	=	116,021	59,768

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	17,765	8,993
B. Supplies and Equipment	320	442	167,200	116,909
C. Professional Development	54	54	28,215	14,283
D. Instructional Leadership Support	22	22	11,495	5,819
E. Co- and Extra-Curricular Student	31	105	16,198	27,773
F. System Administration/Support	204	204	106,590	53,958
G. Operations & Maintenance	935	1,111	488,538	293,860

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	316,791	163,195
B. Education & Library Technicians	36.00%	33,439	17,226
C. Clerical	29.00%	21,668	11,162
D. School Administrators	14.00%	16,243	8,368

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-117,842	-60,698
16 Adjustment for Title I Revenues	-50,366	-25,946

17 TOTALS	3006,878	1639,932
18 E.P.S. RATES	5,755	6,200

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	530.0	234.0	764.0		
	OCTOBER 2005	528.0	267.0	795.0		
	APRIL 2006	528.0	264.0	792.0		
	OCTOBER 2006	531.0	270.0	801.0		
	APRIL 2007	533.0	263.0	796.0		
	OCTOBER 2007	516.0	263.0	779.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	524.5 +	3.16	X	5,755.00	= 3,036,683.30
	9-12 PUPILS	263.0 +	0.00	X	6,200.00	= 1,630,600.00
	ADULT EDUC. COURSES AT .1	1.9		X	6,200.00	= 11,780.00
	K-8 EQUIV. INSTR. PUPILS	0.375		X	5,755.00	= 2,158.13
	9-12 EQUIV. INSTR. PUPILS	2.500		X	6,200.00	= 15,500.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3682	193.1	X .15	X	5,755.00	= 166,693.58
	9-12 DISADVANTAGED @ .3682	96.8	X .15	X	6,200.00	= 90,024.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,755.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,200.00	= 4,340.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	524.5		X	40.00	= 20,980.00
	9-12 STUDENT ASSESSMENT	263.0		X	40.00	= 10,520.00
	K-8 TECHNOLOGY RESOURCES	524.5		X	90.00	= 47,205.00
	9-12 TECHNOLOGY RESOURCES	263.0		X	273.00	= 71,799.00
	K-2 PUPILS	173.5	X .10	X	5,755.00	= 99,849.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,208,132.26
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,051,888.29
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,051,888.29

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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					923,584.95
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	43,392.61	X	102.90%	=	44,651.00
35	TRANSPORTATION - EPS ALLOCATION					283,135.29
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					18,433.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,269,804.57
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,321,692.86

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MONMOUTH				
	07/01/08	NEW HS AND ALT TO MONMOUTH ACADEMY	200,000.00	14,000.00	214,000.00
	01/01/09	NEW HS AND ALT TO MONMOUTH ACADEMY	0.00	7,000.00	7,000.00
	07/01/08	MONMOUTH ACADEMY CONVERSION	95,000.00	10,402.50	105,402.50
	01/01/09	MONMOUTH ACADEMY CONVERSION	0.00	6,935.00	6,935.00
42	TOTAL PRINCIPAL & INTEREST		295,000.00	38,337.50	333,337.50
43	APPROVED LEASES FOR 2007-08 - MONMOUTH				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - MONMOUTH				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - MONMOUTH				0.00
47	TOTAL DEBT SERVICE ALLOCATION				333,337.50
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,655,030.36

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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			
MONMOUTH	787.5 100.00%	6,655,030.36		0.00		6,655,030.36			
TOTAL	787.5					6,655,030.36			
		2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
MONMOUTH		308,200,000	6.790		2,092,678.00		6,655,030.36	2,092,678.00 100.00% 6.79M	
TOTAL		308,200,000			2,092,678.00		6,655,030.36	2,092,678.00 100.00% 6.79M	
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION						
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			6,655,030.36	2,092,678.00	4,562,352.36			
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			6,655,030.36	2,092,678.00	4,562,352.36			
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					19,030.00			
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					4,581,382.36			
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 31.45%	STATE SHARE % = 68.55%				
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 31.16%	STATE SHARE % = 68.84%				
63	FYI: 100% E.P.S. TOTAL ALLOCATION			6,811,274.33					

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	354,003.73	358,581.90	319,402.50	319,402.50
August	354,003.73	358,581.90	0.00	0.00
September	354,003.73	358,581.90	0.00	0.00
October	354,003.73	358,581.90	0.00	0.00
November	354,003.73	358,581.90	0.00	0.00
December	354,003.73	358,581.90	0.00	0.00
Janurary	354,003.73	369,566.02	13,935.00	13,935.00
February	354,003.73	345,357.46	0.00	0.00
March	354,003.73	345,407.49	0.00	0.00
April	354,003.73	345,407.49	0.00	0.00
May	354,003.73	345,407.50	0.00	0.00
June	354,003.83	345,407.50	0.00	0.00
Total	4,248,044.86	4,248,044.86	333,337.50	333,337.50