

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

NOBLEBORO

2008-09

307 - 074

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	93	61	154	0	154
10 ATTENDING PUPILS (OCTOBER 2007)	84	48	132	0	132
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	88.5	54.5	143.0 (100%)	0.0 ( 0%)	143.0

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	5.2 (17:1)	3.4 (16:1)	0.0 (15:1)	=	8.6 /	12.3 =		.70 X	614,293 =		430,005	0
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.5 /	0.0 =		.50 X	0 =		14,889	0
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =		.20 X	0 =		5,956	0
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =		.20 X	0 =		7,653	0
E. EDUCATION TECHS	0.9 (100:1)	0.5 (100:1)	0.0 (250:1)	=	1.4 /	5.2 =		.27 X	84,950 =		22,937	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3 /	1.0 =		.30 X	18,199 =		5,460	0
G. CLERICAL	0.4 (200:1)	0.3 (200:1)	0.0 (200:1)	=	0.7 /	1.0 =		.70 X	27,555 =		19,289	0
H. SCHOOL ADMIN.	0.3 (305:1)	0.2 (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	4,862	0
B. Supplies and Equipment	320	442	45,760	0
C. Professional Development	54	54	7,722	0
D. Instructional Leadership Support	22	22	3,146	0
E. Co- and Extra-Curricular Student	31	105	4,433	0
F. System Administration/Support	204	204	29,172	0
G. Operations & Maintenance	935	1,111	133,705	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	87,116	0
B. Education & Library Technicians	36.00%	10,223	0
C. Clerical	29.00%	5,594	0
D. School Administrators	14.00%	4,697	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	19,566	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	895,732	0
18 E.P.S. RATES	6,264	6,182

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	157.0	96.0	253.0		
	OCTOBER 2005	168.0	90.0	258.0		
	APRIL 2006	166.0	91.0	257.0		
	OCTOBER 2006	154.0	90.0	244.0		
	APRIL 2007	155.0	95.0	250.0		
	OCTOBER 2007	133.0	105.0	238.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	144.0 +	11.50	X	6,264.00	= 974,052.00
	9-12 PUPILS	100.0 +	0.00	X	6,182.00	= 618,200.00
	ADULT EDUC. COURSES AT .1	0.4		X	6,182.00	= 2,472.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,264.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,182.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3759	54.1	X .15	X	6,264.00	= 50,832.36
	9-12 DISADVANTAGED @ .3759	37.6	X .15	X	6,182.00	= 34,866.48
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,264.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,182.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	144.0		X	40.00	= 5,760.00
	9-12 STUDENT ASSESSMENT	100.0		X	40.00	= 4,000.00
	K-8 TECHNOLOGY RESOURCES	144.0		X	90.00	= 12,960.00
	9-12 TECHNOLOGY RESOURCES	100.0		X	273.00	= 27,300.00
	K-2 PUPILS	44.5	X .10	X	6,264.00	= 27,874.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,758,318.44
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,705,568.88
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,705,568.88

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 B. OTHER SUBSIDIZABLE COSTS  
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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					247,519.03
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					119,118.08
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					366,637.11
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,072,205.99

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 C. DEBT SERVICE ALLOCATIONS  
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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	NOBLEBORO				
	11/01/08	NOBLEBORO CENTRAL ADD'N	142,435.00	0.00	142,435.00
	05/01/09	NOBLEBORO CENTRAL ADD'N	0.00	10,255.32	10,255.32
42	TOTAL PRINCIPAL & INTEREST		142,435.00	10,255.32	152,690.32
43	APPROVED LEASES FOR 2007-08 - NOBLEBORO				1,296.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - NOBLEBORO				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - NOBLEBORO				13,149.45
47	TOTAL DEBT SERVICE ALLOCATION				167,135.77
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,239,341.76

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
NOBLEBORO	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	244.0 100.00%	2,239,341.76	0.00	2,239,341.76		
TOTAL	244.0			2,239,341.76		
NOBLEBORO	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	
	292,250,000	6.790	1,984,377.50	2,239,341.76	1,984,377.50 100.00%	
TOTAL	292,250,000		1,984,377.50	2,239,341.76	1,984,377.50 100.00%	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,239,341.76	1,984,377.50	254,964.26
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,239,341.76	1,984,377.50	254,964.26
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					254,964.26
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 88.61%	STATE SHARE % = 11.39%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 88.61%	STATE SHARE % = 11.39%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			2,292,091.32		

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 &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	8,522.82	14,367.82	0.00	0.00
August	8,522.82	14,367.82	0.00	0.00
September	8,522.82	14,367.83	0.00	0.00
October	8,522.82	14,367.83	0.00	0.00
November	8,522.82	14,367.83	142,435.00	142,435.00
December	8,522.82	14,367.83	0.00	0.00
Janurary	8,522.82	14,367.83	0.00	0.00
February	8,522.82	339.83	0.00	0.00
March	8,522.82	339.83	0.00	0.00
April	8,522.82	339.83	0.00	0.00
May	8,522.82	339.83	10,255.32	10,255.32
June	8,522.92	339.83	0.00	0.00
Total	102,273.94	102,273.94	152,690.32	152,690.32