

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SOUTHWEST HBR

2008-09

405 - 576

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|------|--------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2007) | 112 | 69 | 181 | 0 | 181 |
| 10 ATTENDING PUPILS (OCTOBER 2007) | 107 | 67 | 174 | 0 | 174 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007 | 109.5 | 68.0 | 177.5 (100%) | 0.0 (0%) | 177.5 |

| 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 | 6.4 (17:1) | 4.3 (16:1) | 0.0 (15:1) | = | 10.7 / | 18.8 = | | .57 X | 891,761 = | | 508,304 | 0 |
| B. GUIDANCE | 0.3 (350:1) | 0.2 (350:1) | 0.0 (250:1) | = | 0.5 / | 1.0 = | | .50 X | 51,218 = | | 25,609 | 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 | 1.1 (100:1) | 0.7 (100:1) | 0.0 (250:1) | = | 1.8 / | 4.2 = | | .43 X | 77,862 = | | 33,481 | 0 |
| F. LIBRARY TECHS | 0.2 (500:1) | 0.1 (500:1) | 0.0 (500:1) | = | 0.3 / | 0.0 = | | .30 X | 0 = | | 3,963 | 0 |
| G. CLERICAL | 0.5 (200:1) | 0.3 (200:1) | 0.0 (200:1) | = | 0.8 / | 2.0 = | | .40 X | 60,716 = | | 24,286 | 0 |
| H. SCHOOL ADMIN. | 0.4 (305:1) | 0.2 (305:1) | 0.0 (315:1) | = | 0.6 / | 1.0 = | | .60 X | 67,094 = | | 40,256 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 34 | 34 | 6,035 | 0 |
| B. Supplies and Equipment | 320 | 442 | 56,800 | 0 |
| C. Professional Development | 54 | 54 | 9,585 | 0 |
| D. Instructional Leadership Support | 22 | 22 | 3,905 | 0 |
| E. Co- and Extra-Curricular Student | 31 | 105 | 5,503 | 0 |
| F. System Administration/Support | 204 | 204 | 36,210 | 0 |
| G. Operations & Maintenance | 935 | 1,111 | 165,963 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 104,029 | 0 |
| B. Education & Library Technicians | 36.00% | 13,480 | 0 |
| C. Clerical | 29.00% | 7,043 | 0 |
| D. School Administrators | 14.00% | 5,636 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93) | -55,001 | 0 |
| 16 Adjustment for Title I Revenues | -21,385 | 0 |

| | | |
|-----------------|---------|---|
| 17 TOTALS | 987,310 | 0 |
| 18 E.P.S. RATES | 5,562 | 0 |

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A. OPERATING COST ALLOCATIONS

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| | | | | | | |
|----|---|--------------------------|--------------------------|--------|------------------|----------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2005 | 211.0 | 0.0 | 211.0 | | |
| | OCTOBER 2005 | 197.0 | 0.0 | 197.0 | | |
| | APRIL 2006 | 187.0 | 0.0 | 187.0 | | |
| | OCTOBER 2006 | 180.0 | 0.0 | 180.0 | | |
| | APRIL 2007 | 181.0 | 0.0 | 181.0 | | |
| | OCTOBER 2007 | 174.0 | 0.0 | 174.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 177.5 + | 10.83 | X | 5,562.00 | = 1,047,491.46 |
| | 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 | 5,562.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,562.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .2586 | 45.9 | X .15 | X | 5,562.00 | = 38,294.37 |
| | 9-12 DISADVANTAGED @ .2586 | 0.0 | X .15 | X | 0.00 | = 0.00 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,562.00 | = 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 | 177.5 | | X | 40.00 | = 7,100.00 |
| | 9-12 STUDENT ASSESSMENT | 0.0 | | X | 40.00 | = 0.00 |
| | K-8 TECHNOLOGY RESOURCES | 177.5 | | X | 90.00 | = 15,975.00 |
| | 9-12 TECHNOLOGY RESOURCES | 0.0 | | X | 273.00 | = 0.00 |
| | K-2 PUPILS | 53.0 | X .10 | X | 5,562.00 | = 29,478.60 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 1,138,339.43 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 1,104,189.24 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 1,104,189.24 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2006-07 | 6,797.45 | X | 102.90% | = | 6,994.58 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 306,057.97 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07 | 0.00 | X | 102.90% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 76,601.00 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2007-08 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 389,653.55 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 1,493,842.79 |

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 - SOUTHWEST HBR | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2007-08 - SOUTHWEST HBR | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2006-07 - SOUTHWEST HBR | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 1,493,842.79 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|--|-----------------------|----------------------|-----------------|------------------|--------------------|
| SOUTHWEST HBR | AVG. CAL. YEAR PUPILS | OPERATING ALLOCATION | DEBT ALLOCATION | TOWN ALLOCATION | |
| | 177.5 100.00% | 1,493,842.79 | 0.00 | 1,493,842.79 | |
| TOTAL | 177.5 | | | 1,493,842.79 | |

| SOUTHWEST HBR | 2007 STATE VALUATION | MILL EXPECTATION | TOWN CONTRIBUTION | TOWN ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---------------|----------------------|------------------|-------------------|-----------------|--------------------|--------------------|
| | 423,143,470 | 6.790 | 2,873,144.16 | 1,493,842.79 | 1,493,842.79 | 100.00% 3.53M |
| TOTAL | 423,143,470 | | 2,873,144.16 | 1,493,842.79 | 1,493,842.79 | 100.00% 3.53M |

| E. TOTALS AND ADJUSTMENTS | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---------------------------|--|-------------------------|-----------------------|--------------------|--------------------|
| 49 | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | 1,493,842.79 | 1,493,842.79 | 0.00 |
| 49B | ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS | | | 137,726.09- | 137,726.09 |
| 50 | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | 1,493,842.79 | 1,356,116.70 | 137,726.09 |
| 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 | | | | 137,726.09 |
| 61 | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 100.00% | STATE SHARE % = 0.00% | | |
| 62 | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 90.78% | STATE SHARE % = 9.22% | | |
| 63 | FYI: 100% E.P.S. TOTAL ALLOCATION | | 1,527,992.98 | | |

| ***** WARRANT ARTICLE ***** | | | | |
|---|------------------|--------------------|---------|-------|
| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT | MILLS |
| | | | | |

SOUTHWEST HBR

1,493,842.79

1,356,116.70 100.00%

3.20

TOTAL

1,493,842.79

1,356,116.70 100.00%

3.20

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|------------|--------------|--------------|--------------|
| July | 11,477.17 | 12,752.41 | 0.00 | 0.00 |
| August | 11,477.17 | 12,752.41 | 0.00 | 0.00 |
| September | 11,477.17 | 12,752.41 | 0.00 | 0.00 |
| October | 11,477.17 | 12,752.41 | 0.00 | 0.00 |
| November | 11,477.17 | 12,752.41 | 0.00 | 0.00 |
| December | 11,477.17 | 12,752.42 | 0.00 | 0.00 |
| Janurary | 11,477.17 | 12,752.42 | 0.00 | 0.00 |
| February | 11,477.17 | 9,691.84 | 0.00 | 0.00 |
| March | 11,477.17 | 9,691.84 | 0.00 | 0.00 |
| April | 11,477.17 | 9,691.84 | 0.00 | 0.00 |
| May | 11,477.17 | 9,691.84 | 0.00 | 0.00 |
| June | 11,477.22 | 9,691.84 | 0.00 | 0.00 |
| Total | 137,726.09 | 137,726.09 | 0.00 | 0.00 |