

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

DAMARISCOTTA

2008-09

114 - 074

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-----|-----|-----------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2007) | 0 | 0 | 0 | 0 | 0 |
| 10 ATTENDING PUPILS (OCTOBER 2007) | 0 | 0 | 0 | 0 | 0 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007 | 0.0 | 0.0 | 0.0 (0%) | 0.0 (0%) | 0.0 |

| 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 | 0.0 (17:1) | 0.0 (16:1) | 0.0 (15:1) | = | 0.0 / | 0.0 = | = | .00 X | 0 = | = | 0 | 0 |
| B. GUIDANCE | 0.0 (350:1) | 0.0 (350:1) | 0.0 (250:1) | = | 0.0 / | 0.0 = | = | .00 X | 0 = | = | 0 | 0 |
| C. LIBRARIANS | 0.0 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.0 / | 0.0 = | = | .00 X | 0 = | = | 0 | 0 |
| D. HEALTH | 0.0 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.0 / | 0.0 = | = | .00 X | 0 = | = | 0 | 0 |
| E. EDUCATION TECHS | 0.0 (100:1) | 0.0 (100:1) | 0.0 (250:1) | = | 0.0 / | 0.0 = | = | .00 X | 0 = | = | 0 | 0 |
| F. LIBRARY TECHS | 0.0 (500:1) | 0.0 (500:1) | 0.0 (500:1) | = | 0.0 / | 0.0 = | = | .00 X | 0 = | = | 0 | 0 |
| G. CLERICAL | 0.0 (200:1) | 0.0 (200:1) | 0.0 (200:1) | = | 0.0 / | 0.0 = | = | .00 X | 0 = | = | 0 | 0 |
| H. SCHOOL ADMIN. | 0.0 (305:1) | 0.0 (305:1) | 0.0 (315:1) | = | 0.0 / | 0.0 = | = | .00 X | 0 = | = | 0 | 0 |

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

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 0 | 0 |
| B. Education & Library Technicians | 36.00% | 0 | 0 |
| C. Clerical | 29.00% | 0 | 0 |
| D. School Administrators | 14.00% | 0 | 0 |

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

| | | |
|-----------------|---|-------|
| 17 TOTALS | 0 | 0 |
| 18 E.P.S. RATES | 0 | 6,191 |

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A. OPERATING COST ALLOCATIONS

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|----|---|-------------|-------------|-------|-----------|--------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2005 | 0.0 | 101.0 | 101.0 | | |
| | OCTOBER 2005 | 0.0 | 94.0 | 94.0 | | |
| | APRIL 2006 | 0.0 | 93.0 | 93.0 | | |
| | OCTOBER 2006 | 0.0 | 158.0 | 158.0 | | |
| | APRIL 2007 | 0.0 | 86.0 | 86.0 | | |
| | OCTOBER 2007 | 0.0 | 95.0 | 95.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 0.0 + | 0.00 | X | 0.00 | = 0.00 |
| | 9-12 PUPILS | 90.5 + | 0.00 | X | 6,191.00 | = 560,285.50 |
| | ADULT EDUC. COURSES AT .1 | 0.2 | | X | 6,191.00 | = 1,238.20 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 0.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.750 | | X | 6,191.00 | = 4,643.25 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .3385 | 0.0 | X .15 | X | 0.00 | = 0.00 |
| | 9-12 DISADVANTAGED @ .3385 | 30.6 | X .15 | X | 6,191.00 | = 28,416.69 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 0.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 1.0 | X .700 | X | 6,191.00 | = 4,333.70 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 0.0 | | X | 40.00 | = 0.00 |
| | 9-12 STUDENT ASSESSMENT | 90.5 | | X | 40.00 | = 3,620.00 |
| | K-8 TECHNOLOGY RESOURCES | 0.0 | | X | 90.00 | = 0.00 |
| | 9-12 TECHNOLOGY RESOURCES | 90.5 | | X | 273.00 | = 24,706.50 |
| | K-2 PUPILS | 0.0 | X .10 | X | 0.00 | = 0.00 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 627,243.84 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 608,426.52 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 608,426.52 |

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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 | | | | | 181,370.98 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07 | 0.00 | X | 102.90% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 82,558.33 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2007-08 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 263,929.31 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 872,355.83 |

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 - DAMARISCOTTA | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2007-08 - DAMARISCOTTA | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2006-07 - DAMARISCOTTA | | | | 13,466.93 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 13,466.93 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 885,822.76 |

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|--|---------------------|-----------------------|--|
| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | TOTAL ALLOCATION | LOCAL CONTRIBUTION | |
|--|---------------------|-----------------------|--|

| | | | | | | | |
|--------------|--------------------------|--|-------------------------|---|--------------------|---|--------------------|
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION |
| DAMARISCOTTA | 90.5 100.00% | | 885,822.76 | | 0.00 | | 885,822.76 |
| TOTAL | 90.5 | | | | | | 885,822.76 |

| | | | | | | | | |
|--------------|--|---------------------------|-----------------------|----------------------|----|--------------------|------------|---------------|
| | | 2007 STATE VALUATION X | MILL EXPECTATION = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | |
| DAMARISCOTTA | | 111,952,800 | 6.790 | 760,159.51 | | 885,822.76 | 760,159.51 | 100.00% 6.79M |
| TOTAL | | 111,952,800 | | 760,159.51 | | 885,822.76 | 760,159.51 | 100.00% 6.79M |

| | | | |
|---------------------------|---------------------|-----------------------|-----------------------|
| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---------------------------|---------------------|-----------------------|-----------------------|

| | | | |
|---|---|------------|------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 885,822.76 | 760,159.51 | 125,663.25 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 885,822.76 | 760,159.51 | 125,663.25 |
| 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 | | | 125,663.25 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 85.81% STATE SHARE % = 14.19% | | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 85.81% STATE SHARE % = 14.19% | | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 904,640.08 | | |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|------------|--------------|--------------|--------------|
| July | 10,471.93 | 12,710.99 | 0.00 | 0.00 |
| August | 10,471.93 | 12,710.99 | 0.00 | 0.00 |
| September | 10,471.93 | 12,710.99 | 0.00 | 0.00 |
| October | 10,471.93 | 12,710.99 | 0.00 | 0.00 |
| November | 10,471.93 | 12,710.99 | 0.00 | 0.00 |
| December | 10,471.93 | 12,710.99 | 0.00 | 0.00 |
| Janurary | 10,471.93 | 12,710.99 | 0.00 | 0.00 |
| February | 10,471.93 | 7,337.26 | 0.00 | 0.00 |
| March | 10,471.93 | 7,337.26 | 0.00 | 0.00 |
| April | 10,471.93 | 7,337.26 | 0.00 | 0.00 |
| May | 10,471.93 | 7,337.27 | 0.00 | 0.00 |
| June | 10,472.02 | 7,337.27 | 0.00 | 0.00 |
| Total | 125,663.25 | 125,663.25 | 0.00 | 0.00 |