

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GREENBUSH

2008-09

177 - 090

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	108	48	156	0	156
10 ATTENDING PUPILS (OCTOBER 2007)	110	47	157	0	157
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	109.0	47.5	156.5 (100%)	0.0 (0%)	156.5

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)	3.0 (16:1)	0.0 (15:1)	=	9.4 /	13.2 =	=	.71 X	554,467 =	=	393,672	0
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.4 /	0.7 =	=	.57 X	32,309 =	=	18,416	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 /	0.3 =	=	.67 X	12,695 =	=	8,506	0
E. EDUCATION TECHS	1.1 (100:1)	0.5 (100:1)	0.0 (250:1)	=	1.6 /	0.8 =	=	2.00 X	11,683 =	=	23,366	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3 /	0.6 =	=	.50 X	8,983 =	=	4,492	0
G. CLERICAL	0.5 (200:1)	0.2 (200:1)	0.0 (200:1)	=	0.7 /	1.0 =	=	.70 X	30,358 =	=	21,251	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	5,321	0
B. Supplies and Equipment	320	442	50,080	0
C. Professional Development	54	54	8,451	0
D. Instructional Leadership Support	22	22	3,443	0
E. Co- and Extra-Curricular Student	31	105	4,852	0
F. System Administration/Support	204	204	31,926	0
G. Operations & Maintenance	935	1,111	146,328	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	81,045	0
B. Education & Library Technicians	36.00%	10,029	0
C. Clerical	29.00%	6,163	0
D. School Administrators	14.00%	5,636	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.89)	-68,651	0
16 Adjustment for Title I Revenues	-55,185	0

17 TOTALS	745,351	0
18 E.P.S. RATES	4,763	6,262

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GREENBUSH

2008-09

177 - 090

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	183.0	100.0	283.0		
	OCTOBER 2005	183.0	95.0	278.0		
	APRIL 2006	179.0	84.0	263.0		
	OCTOBER 2006	165.0	85.0	250.0		
	APRIL 2007	154.0	80.0	234.0		
	OCTOBER 2007	155.0	85.0	240.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	154.5 +	15.33	X	4,763.00	= 808,900.29
	9-12 PUPILS	82.5 +	0.00	X	6,262.00	= 516,615.00
	ADULT EDUC. COURSES AT .1	2.2		X	6,262.00	= 13,776.40
	K-8 EQUIV. INSTR. PUPILS	1.125		X	4,763.00	= 5,358.38
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,262.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5935	91.7	X .15	X	4,763.00	= 65,515.07
	9-12 DISADVANTAGED @ .5935	49.0	X .15	X	6,262.00	= 46,025.70
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,763.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,262.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	154.5		X	40.00	= 6,180.00
	9-12 STUDENT ASSESSMENT	82.5		X	40.00	= 3,300.00
	K-8 TECHNOLOGY RESOURCES	154.5		X	90.00	= 13,905.00
	9-12 TECHNOLOGY RESOURCES	82.5		X	273.00	= 22,522.50
	K-2 PUPILS	58.5	X .10	X	4,763.00	= 27,863.55
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,529,961.89
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,484,063.03
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,484,063.03

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GREENBUSH

2008-09

177 - 090

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					255,287.67
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	92,685.06	X	102.90%	=	95,372.93
35	TRANSPORTATION - EPS ALLOCATION					148,068.30
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					498,728.90
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,982,791.93

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 - GREENBUSH				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - GREENBUSH				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - GREENBUSH				852.38
47	TOTAL DEBT SERVICE ALLOCATION				852.38
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,983,644.31

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GREENBUSH

2008-09

177 - 090

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
GREENBUSH	237.0 100.00%		1,983,644.31		0.00		1,983,644.31
TOTAL	237.0						1,983,644.31

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
GREENBUSH		47,150,000	6.790	320,148.50		1,983,644.31	320,148.50	100.00% 6.79M
TOTAL		47,150,000		320,148.50		1,983,644.31	320,148.50	100.00% 6.79M

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

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,983,644.31	320,148.50	1,663,495.81
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,983,644.31	320,148.50	1,663,495.81
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			2,000.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			1,665,495.81
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 16.14% STATE SHARE % = 83.86%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 16.04% STATE SHARE % = 83.96%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,029,543.17		

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
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GREENBUSH

2008-09

177 - 090

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	138,791.31	139,567.65	0.00	0.00
August	138,791.31	139,567.65	0.00	0.00
September	138,791.31	139,567.65	0.00	0.00
October	138,791.31	139,567.65	0.00	0.00
November	138,791.31	139,567.65	0.00	0.00
December	138,791.31	139,567.65	0.00	0.00
Janurary	138,791.31	140,734.27	0.00	0.00
February	138,791.31	137,471.12	0.00	0.00
March	138,791.31	137,471.13	0.00	0.00
April	138,791.31	137,471.13	0.00	0.00
May	138,791.31	137,471.13	0.00	0.00
June	138,791.40	137,471.13	0.00	0.00
Total	1,665,495.81	1,665,495.81	0.00	0.00