

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

FREEPORT

2008-09

160 - 234

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	495	267	762	432	1,194
10 ATTENDING PUPILS (OCTOBER 2007)	477	259	736	447	1,183
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	486.0	263.0	749.0 (63%)	439.5 (37%)	1,188.5

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	28.6 (17:1)	16.4 (16:1)	29.3 (15:1)	=	74.3	/	95.1	=	.78 X	4586,882	=	2253,994	1323,774
B. GUIDANCE	1.4 (350:1)	0.8 (350:1)	1.8 (250:1)	=	4.0	/	6.0	=	.67 X	330,238	=	139,393	81,866
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.4	/	2.9	=	.48 X	141,058	=	42,656	25,052
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.4	/	2.0	=	.70 X	99,938	=	44,073	25,884
E. EDUCATION TECHS	4.9 (100:1)	2.6 (100:1)	1.8 (250:1)	=	9.3	/	16.9	=	.55 X	284,762	=	98,670	57,949
F. LIBRARY TECHS	1.0 (500:1)	0.5 (500:1)	0.9 (500:1)	=	2.4	/	3.5	=	.69 X	56,801	=	24,692	14,501
G. CLERICAL	2.4 (200:1)	1.3 (200:1)	2.2 (200:1)	=	5.9	/	6.3	=	.94 X	180,839	=	107,093	62,896
H. SCHOOL ADMIN.	1.6 (305:1)	0.9 (305:1)	1.4 (315:1)	=	3.9	/	4.9	=	.80 X	343,417	=	173,082	101,652

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	25,466	14,943
B. Supplies and Equipment	320	442	239,680	194,259
C. Professional Development	54	54	40,446	23,733
D. Instructional Leadership Support	22	22	16,478	9,669
E. Co- and Extra-Curricular Student	31	105	23,219	46,148
F. System Administration/Support	204	204	152,796	89,658
G. Operations & Maintenance	935	1,111	700,315	488,285

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	471,222	276,749
B. Education & Library Technicians	36.00%	44,410	26,082
C. Clerical	29.00%	31,057	18,240
D. School Administrators	14.00%	24,231	14,231

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	278,403	163,505
16 Adjustment for Title I Revenues	-54,987	-32,294

17 TOTALS	4876,388	3026,782
18 E.P.S. RATES	6,511	6,887

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	848.0	386.0	1,234.0		
	OCTOBER 2005	780.0	410.0	1,190.0		
	APRIL 2006	790.0	399.0	1,189.0		
	OCTOBER 2006	764.0	383.0	1,147.0		
	APRIL 2007	762.0	374.0	1,136.0		
	OCTOBER 2007	734.0	390.0	1,124.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	748.0 +	31.66	X	6,511.00	= 5,076,366.26
	9-12 PUPILS	382.0 +	8.33	X	6,887.00	= 2,688,202.71
	ADULT EDUC. COURSES AT .1	1.2		X	6,887.00	= 8,264.40
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,511.00	= 1,627.75
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,887.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1730	129.4	X .15	X	6,511.00	= 126,378.51
	9-12 DISADVANTAGED @ .1730	66.1	X .15	X	6,887.00	= 68,284.61
	K-8 LIMITED ENGLISH PROF.	11.0	X .500	X	6,511.00	= 35,810.50
	9-12 LIMITED ENGLISH PROF.	6.0	X .500	X	6,887.00	= 20,661.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	748.0		X	40.00	= 29,920.00
	9-12 STUDENT ASSESSMENT	382.0		X	40.00	= 15,280.00
	K-8 TECHNOLOGY RESOURCES	748.0		X	90.00	= 67,320.00
	9-12 TECHNOLOGY RESOURCES	382.0		X	273.00	= 104,286.00
	K-2 PUPILS	229.5	X .10	X	6,511.00	= 149,427.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,391,829.19
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					8,140,074.31
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,140,074.31

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	112,784.00	X	102.90%	=	116,054.74
32	SPECIAL EDUCATION - EPS ALLOCATION					1,552,981.38
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	283,499.00	X	102.90%	=	291,720.47
35	TRANSPORTATION - EPS ALLOCATION					501,638.73
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					24,242.47
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,486,637.79
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,626,712.10

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	FREEPORT				
	09/01/08	NEW ELEM SCHOOL	275,000.00	29,906.25	304,906.25
	03/01/09	NEW ELEM SCHOOL	0.00	19,937.50	19,937.50
42	TOTAL PRINCIPAL & INTEREST		275,000.00	49,843.75	324,843.75
43	APPROVED LEASES FOR 2007-08 - FREEPORT				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - FREEPORT				33,600.00
44	INSURED VALUE FACTOR FOR 2006-07 - FREEPORT				0.00
47	TOTAL DEBT SERVICE ALLOCATION				358,443.75
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				10,985,155.85

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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
FREEPORT	1,130.0	100.00%	10,985,155.85		0.00		10,985,155.85
TOTAL	1,130.0						10,985,155.85

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
FREEPORT		1,429,300,000	6.790	9,704,947.00		10,985,155.85	9,704,947.00	100.00% 6.79M
TOTAL		1,429,300,000		9,704,947.00		10,985,155.85	9,704,947.00	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,985,155.85	9,704,947.00	1,280,208.85
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,985,155.85	9,704,947.00	1,280,208.85
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			1,280,208.85
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61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 88.35%	STATE SHARE % = 11.65%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 88.35%	STATE SHARE % = 11.65%	

63 FYI: 100% E.P.S. TOTAL ALLOCATION			11,236,910.73
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	79,613.75	108,199.75	0.00	0.00
August	79,613.75	108,199.75	0.00	0.00
September	79,613.75	108,199.76	304,906.25	304,906.25
October	79,613.75	108,199.76	0.00	0.00
November	79,613.75	108,199.76	0.00	0.00
December	79,613.75	108,199.76	0.00	0.00
Janurary	79,613.75	108,199.76	0.00	0.00
February	79,613.75	39,593.36	0.00	0.00
March	79,613.75	39,593.36	19,937.50	19,937.50
April	79,613.75	39,593.36	0.00	0.00
May	79,613.75	39,593.36	0.00	0.00
June	79,613.85	39,593.36	0.00	0.00
Total	955,365.10	955,365.10	324,843.75	324,843.75