

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LAMOINE

2008-09

228 - 526

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	85	57	142	0	142
10 ATTENDING PUPILS (OCTOBER 2007)	78	45	123	0	123
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	81.5	51.0	132.5 (100%)	0.0 (0%)	132.5

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	4.8 (17:1)	3.2 (16:1)	0.0 (15:1)	=	8.0 /	12.5 =	=	.64 X	588,114 =	=	376,393	0
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,933	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 /	0.2 =	=	1.00 X	9,994 =	=	9,994	0
E. EDUCATION TECHS	0.8 (100:1)	0.5 (100:1)	0.0 (250:1)	=	1.3 /	0.0 =	=	1.30 X	0 =	=	16,028	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3 /	0.5 =	=	.60 X	9,394 =	=	5,636	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	64,177 =	=	32,089	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	4,505	0
B. Supplies and Equipment	320	442	42,400	0
C. Professional Development	54	54	7,155	0
D. Instructional Leadership Support	22	22	2,915	0
E. Co- and Extra-Curricular Student	31	105	4,108	0
F. System Administration/Support	204	204	27,030	0
G. Operations & Maintenance	935	1,111	123,888	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	76,242	0
B. Education & Library Technicians	36.00%	7,799	0
C. Clerical	29.00%	5,594	0
D. School Administrators	14.00%	4,492	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-40,106	0
16 Adjustment for Title I Revenues	-17,723	0

17 TOTALS	722,615	0
18 E.P.S. RATES	5,454	6,109

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LAMOINE

2008-09

228 - 526

=====

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	142.0	85.0	227.0		
	OCTOBER 2005	138.0	88.0	226.0		
	APRIL 2006	140.0	86.0	226.0		
	OCTOBER 2006	136.0	82.0	218.0		
	APRIL 2007	139.0	79.0	218.0		
	OCTOBER 2007	121.0	83.0	204.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	130.0 +	6.00	X	5,454.00	= 741,744.00
	9-12 PUPILS	81.0 +	0.00	X	6,109.00	= 494,829.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,109.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,454.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,109.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3140	40.8	X .15	X	5,454.00	= 33,378.48
	9-12 DISADVANTAGED @ .3140	25.4	X .15	X	6,109.00	= 23,275.29
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,454.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,109.00	= 4,276.30
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	130.0		X	40.00	= 5,200.00
	9-12 STUDENT ASSESSMENT	81.0		X	40.00	= 3,240.00
	K-8 TECHNOLOGY RESOURCES	130.0		X	90.00	= 11,700.00
	9-12 TECHNOLOGY RESOURCES	81.0		X	273.00	= 22,113.00
	K-2 PUPILS	33.0	X .10	X	5,454.00	= 17,998.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,357,754.27
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,317,021.64
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,317,021.64

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LAMOINE

2008-09

228 - 526

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	33,029.47	X	102.90%	=	33,987.32
32	SPECIAL EDUCATION - EPS ALLOCATION					280,719.65
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					106,789.85
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					421,496.82
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,738,518.46

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 - LAMOINE				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - LAMOINE				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - LAMOINE				456.85
47	TOTAL DEBT SERVICE ALLOCATION				456.85
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,738,975.31

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LAMOINE 2008-09 228 - 526

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
--	------------------	--------------------	--

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
LAMOINE	211.0		1,738,975.31		0.00		1,738,975.31
TOTAL	211.0						1,738,975.31

	2007 STATE VALUATION	MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION	100.00%	6.79M
LAMOINE	228,400,000	6.790	1,550,836.00		1,738,975.31		1,550,836.00
TOTAL	228,400,000		1,550,836.00		1,738,975.31		1,550,836.00

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
--	------------------	--------------------	--------------------

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,738,975.31	1,550,836.00	188,139.31
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,738,975.31	1,550,836.00	188,139.31
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 A D J U S T E D S T A T E C O N T R I B U T I O N			188,139.31
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 89.18% STATE SHARE % = 10.82%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 89.18% STATE SHARE % = 10.82%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,779,707.94		

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

LAMOINE

2008-09

228 - 526

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	15,678.27	14,930.53	0.00	0.00
August	15,678.27	14,930.53	0.00	0.00
September	15,678.27	14,930.53	0.00	0.00
October	15,678.27	14,930.53	0.00	0.00
November	15,678.27	14,930.53	0.00	0.00
December	15,678.27	14,930.53	0.00	0.00
Janurary	15,678.27	14,930.53	0.00	0.00
February	15,678.27	3,967.33	0.00	0.00
March	15,678.27	3,967.33	0.00	0.00
April	15,678.27	3,967.33	0.00	0.00
May	15,678.27	3,967.33	0.00	0.00
June	15,678.34	67,756.28	0.00	0.00
Total	188,139.31	188,139.31	0.00	0.00