

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LIMESTONE

2008-09

236 - 247

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	156	77	233	101	334
10 ATTENDING PUPILS (OCTOBER 2007)	126	79	205	102	307
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	141.0	78.0	219.0 (68%)	101.5 (32%)	320.5

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	8.3 (17:1)	4.9 (16:1)	6.8 (15:1)	=	20.0	/	25.9	=	.77 X	1147,702	=	600,937	282,794
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.4 (250:1)	=	1.0	/	2.0	=	.50 X	86,356	=	29,361	13,817
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4	/	0.0	=	.40 X	0	=	8,099	3,812
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4	/	0.0	=	.40 X	0	=	10,408	4,898
E. EDUCATION TECHS	1.4 (100:1)	0.8 (100:1)	0.4 (250:1)	=	2.6	/	3.8	=	.68 X	65,049	=	30,078	14,155
F. LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.2 (500:1)	=	0.7	/	1.0	=	.70 X	13,796	=	6,567	3,090
G. CLERICAL	0.7 (200:1)	0.4 (200:1)	0.5 (200:1)	=	1.6	/	2.0	=	.80 X	55,578	=	30,234	14,228
H. SCHOOL ADMIN.	0.5 (305:1)	0.3 (305:1)	0.3 (315:1)	=	1.1	/	2.0	=	.55 X	134,187	=	50,186	23,617

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	7,446	3,451
B. Supplies and Equipment	320	442	70,080	44,863
C. Professional Development	54	54	11,826	5,481
D. Instructional Leadership Support	22	22	4,818	2,233
E. Co- and Extra-Curricular Student	31	105	6,789	10,658
F. System Administration/Support	204	204	44,676	20,706
G. Operations & Maintenance	935	1,111	204,765	112,767

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	123,273	58,011
B. Education & Library Technicians	36.00%	13,192	6,208
C. Clerical	29.00%	8,768	4,126
D. School Administrators	14.00%	7,026	3,306

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-92,557	-43,551
16 Adjustment for Title I Revenues	-93,145	-43,833

17 TOTALS	1082,825	544,836
18 E.P.S. RATES	4,944	5,368

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	246.0	90.0	336.0		
	OCTOBER 2005	232.0	87.0	319.0		
	APRIL 2006	229.0	84.0	313.0		
	OCTOBER 2006	225.0	97.0	322.0		
	APRIL 2007	234.0	85.0	319.0		
	OCTOBER 2007	205.0	86.0	291.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	219.5 +	9.00	X	4,944.00	= 1,129,704.00
	9-12 PUPILS	85.5 +	2.66	X	5,368.00	= 473,242.88
	ADULT EDUC. COURSES AT .1	1.7		X	5,368.00	= 9,125.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,944.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,368.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6732	147.8	X .15	X	4,944.00	= 109,608.48
	9-12 DISADVANTAGED @ .6732	57.6	X .15	X	5,368.00	= 46,379.52
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,944.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,368.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	219.5		X	40.00	= 8,780.00
	9-12 STUDENT ASSESSMENT	85.5		X	40.00	= 3,420.00
	K-8 TECHNOLOGY RESOURCES	219.5		X	90.00	= 19,755.00
	9-12 TECHNOLOGY RESOURCES	85.5		X	273.00	= 23,341.50
	K-2 PUPILS	72.0	X .10	X	4,944.00	= 35,596.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,858,953.78
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,803,185.16
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,803,185.16

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	7,146.23	X	102.90%	=	7,353.47
32	SPECIAL EDUCATION - EPS ALLOCATION					521,413.69
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					197,933.91
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					726,701.07
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,529,886.23

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 - LIMESTONE				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - LIMESTONE				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - LIMESTONE				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,529,886.23

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
LIMESTONE	305.0 100.00%	2,529,886.23	0.00	2,529,886.23		
TOTAL	305.0			2,529,886.23		

	2007 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
LIMESTONE	59,550,000	6.790	404,344.50	2,529,886.23	404,344.50	100.00% 6.79M
TOTAL	59,550,000		404,344.50	2,529,886.23	404,344.50	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,529,886.23	404,344.50	2,125,541.73
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,529,886.23	404,344.50	2,125,541.73
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			5,497.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			2,131,038.73
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 15.98%	STATE SHARE % = 84.02%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 15.77%	STATE SHARE % = 84.23%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,585,654.85		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	177,586.56	178,319.47	0.00	0.00
August	177,586.56	178,319.47	0.00	0.00
September	177,586.56	178,319.47	0.00	0.00
October	177,586.56	178,319.48	0.00	0.00
November	177,586.56	178,319.48	0.00	0.00
December	177,586.56	178,319.48	0.00	0.00
Janurary	177,586.56	181,526.07	0.00	0.00
February	177,586.56	175,919.16	0.00	0.00
March	177,586.56	175,919.16	0.00	0.00
April	177,586.56	175,919.16	0.00	0.00
May	177,586.56	175,919.16	0.00	0.00
June	177,586.57	175,919.17	0.00	0.00
Total	2,131,038.73	2,131,038.73	0.00	0.00