

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PLEASANT POINT

2009-10

793 - 790

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	70	34	104	0	104
10 ATTENDING PUPILS (OCTOBER 2008)	71	29	100	0	100
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	70.5	31.5	102.0 (100%)	0.0 ( 0%)	102.0

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	4.1 (17:1)	2.0 (16:1)	0.0 (15:1)	=	6.1 /	16.0 =		.38 X	725,296 =		275,612	0
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.3 /	1.4 =		.21 X	73,296 =		15,392	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =		.10 X	0 =		3,064	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =		.10 X	0 =		3,937	0
E. EDUCATION TECHS	0.7 (100:1)	0.3 (100:1)	0.0 (250:1)	=	1.0 /	3.0 =		.33 X	51,803 =		17,095	0
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.2 /	0.0 =		.20 X	0 =		2,719	0
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.0 (200:1)	=	0.6 /	1.0 =		.60 X	30,517 =		18,310	0
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.3 /	1.0 =		.30 X	66,038 =		19,811	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	3,570	0
B. Supplies and Equipment	329	455	33,558	0
C. Professional Development	56	56	5,712	0
D. Instructional Leadership Support	23	23	2,346	0
E. Co- and Extra-Curricular Student	32	108	3,264	0
F. System Administration/Support	210	210	21,420	0
G. Operations & Maintenance	962	1,143	98,124	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	56,621	0
B. Education & Library Technicians	36.00%	7,133	0
C. Clerical	29.00%	5,310	0
D. School Administrators	14.00%	2,774	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	8,626	0
16 Adjustment for Title I Revenues	-99,998	0

17 TOTALS	504,400	0
18 E.P.S. RATES	4,945	5,252

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PLEASANT POINT

2009-10

793 - 790

## =====

## A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	129.0	44.0	173.0		
	OCTOBER 2006	109.0	55.0	164.0		
	APRIL 2007	114.0	51.0	165.0		
	OCTOBER 2007	109.0	53.0	162.0		
	APRIL 2008	105.0	52.0	157.0		
	OCTOBER 2008	100.0	39.0	139.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	102.5 +	8.50	X	4,945.00	= 548,895.00
	9-12 PUPILS	45.5 +	0.00	X	5,252.00	= 238,966.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,252.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,945.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,252.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .9100	93.3	X .15	X	4,945.00	= 69,205.28
	9-12 DISADVANTAGED @ .9100	41.4	X .15	X	5,252.00	= 32,614.92
	K-8 LIMITED ENGLISH PROF.	84.0	X .500	X	4,945.00	= 207,690.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,252.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	102.5		X	41.00	= 4,202.50
	9-12 STUDENT ASSESSMENT	45.5		X	41.00	= 1,865.50
	K-8 TECHNOLOGY RESOURCES	102.5		X	93.00	= 9,532.50
	9-12 TECHNOLOGY RESOURCES	45.5		X	281.00	= 12,785.50
	K-2 PUPILS	34.5	X .10	X	4,945.00	= 17,060.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,142,817.45
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,108,532.92
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,108,532.92

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PLEASANT POINT

2009-10

793 - 790

 =====  
 B. OTHER SUBSIDIZABLE COSTS  
 -----

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					193,728.70
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					81,072.96
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					274,801.66
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,383,334.58

 -----  
 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 2008-09 - PLEASANT POINT				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - PLEASANT POINT				32,560.00
44	INSURED VALUE FACTOR FOR 2007-08 - PLEASANT POINT				0.00
47	TOTAL DEBT SERVICE ALLOCATION				32,560.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,415,894.58

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PLEASANT POINT

2009-10

793 - 790

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
PLEASANT POINT	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	148.0 100.00%	1,415,894.58	0.00	1,415,894.58		
TOTAL	148.0			1,415,894.58		
PLEASANT POINT	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION		
	1,550,000	6.690	10,369.50	1,415,894.58	10,369.50 100.00% 6.69M	
TOTAL	1,550,000		10,369.50	1,415,894.58	10,369.50 100.00% 6.69M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,415,894.58	10,369.50	1,405,525.08
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,415,894.58	10,369.50	1,405,525.08
51	PLUS AUDIT ADJUSTMENTS					0.00
52	LESS AUDIT ADJUSTMENTS					23,954.88
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
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					558.00
60	ADJUSTED STATE CONTRIBUTION					1,381,012.20
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % =	0.73%	STATE SHARE % = 99.27%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % =	2.46%	STATE SHARE % = 97.54%
63	FYI: 100% E.P.S. TOTAL ALLOCATION			1,450,179.11		

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

PLEASANT POINT

2009-10

793 - 790

## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	115,084.35	115,125.68	0.00	0.00
August	115,084.35	0.00	0.00	0.00
September	115,084.35	0.00	0.00	0.00
October	115,084.35	0.00	0.00	0.00
November	115,084.35	460,502.72	0.00	0.00
December	115,084.35	115,125.68	0.00	0.00
Janurary	115,084.35	115,125.68	0.00	0.00
February	115,084.35	115,026.48	0.00	0.00
March	115,084.35	115,026.49	0.00	0.00
April	115,084.35	115,026.49	0.00	0.00
May	115,084.35	115,026.49	0.00	0.00
June	115,084.35	115,026.49	0.00	0.00
Total	1,381,012.20	1,381,012.20	0.00	0.00