

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GLENBURN

2008-09

169 - 292

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	253	143	396	0	396
10 ATTENDING PUPILS (OCTOBER 2007)	271	160	431	0	431
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	262.0	151.5	413.5 (100%)	0.0 ( 0%)	413.5

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	15.4 (17:1)	9.5 (16:1)	0.0 (15:1)	=	24.9	/	35.6	=	.70 X	1634,394	=	1144,076	0
B. GUIDANCE	0.7 (350:1)	0.4 (350:1)	0.0 (250:1)	=	1.1	/	1.0	=	1.10 X	36,627	=	40,290	0
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5	/	0.9	=	.56 X	41,540	=	23,262	0
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5	/	0.9	=	.56 X	37,679	=	21,100	0
E. EDUCATION TECHS	2.6 (100:1)	1.5 (100:1)	0.0 (250:1)	=	4.1	/	2.0	=	2.05 X	36,105	=	74,015	0
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.0 (500:1)	=	0.8	/	1.0	=	.80 X	15,558	=	12,446	0
G. CLERICAL	1.3 (200:1)	0.8 (200:1)	0.0 (200:1)	=	2.1	/	2.0	=	1.05 X	57,913	=	60,809	0
H. SCHOOL ADMIN.	0.9 (305:1)	0.5 (305:1)	0.0 (315:1)	=	1.4	/	2.0	=	.70 X	140,021	=	98,015	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	14,059	0
B. Supplies and Equipment	320	442	132,320	0
C. Professional Development	54	54	22,329	0
D. Instructional Leadership Support	22	22	9,097	0
E. Co- and Extra-Curricular Student	31	105	12,819	0
F. System Administration/Support	204	204	84,354	0
G. Operations & Maintenance	935	1,111	386,623	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	233,458	0
B. Education & Library Technicians	36.00%	31,126	0
C. Clerical	29.00%	17,635	0
D. School Administrators	14.00%	13,722	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	35,680	0
16 Adjustment for Title I Revenues	-51,470	0

17 TOTALS	2415,764	0
18 E.P.S. RATES	5,842	6,297

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	429.0	277.0	706.0		
	OCTOBER 2005	431.0	289.0	720.0		
	APRIL 2006	443.0	282.0	725.0		
	OCTOBER 2006	407.0	278.0	685.0		
	APRIL 2007	406.0	271.0	677.0		
	OCTOBER 2007	438.0	256.0	694.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	422.0 +	3.66	X	5,842.00	= 2,486,705.72
	9-12 PUPILS	263.5 +	0.00	X	6,297.00	= 1,659,259.50
	ADULT EDUC. COURSES AT .1	0.4		X	6,297.00	= 2,518.80
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,842.00	= 1,460.50
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,297.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2603	109.8	X .15	X	5,842.00	= 96,217.74
	9-12 DISADVANTAGED @ .2603	68.6	X .15	X	6,297.00	= 64,796.13
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,842.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,297.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	422.0		X	40.00	= 16,880.00
	9-12 STUDENT ASSESSMENT	263.5		X	40.00	= 10,540.00
	K-8 TECHNOLOGY RESOURCES	422.0		X	90.00	= 37,980.00
	9-12 TECHNOLOGY RESOURCES	263.5		X	273.00	= 71,935.50
	K-2 PUPILS	140.5	X .10	X	5,842.00	= 82,080.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,530,373.99
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,394,462.77
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,394,462.77

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					894,805.33
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	86,164.09	X	102.90%	=	88,662.85
35	TRANSPORTATION - EPS ALLOCATION					288,934.40
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,272,402.58
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,666,865.35

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - GLENBURN				11,780.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - GLENBURN				11,316.00
44	INSURED VALUE FACTOR FOR 2006-07 - GLENBURN				12,539.80
47	TOTAL DEBT SERVICE ALLOCATION				35,635.80
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,702,501.15

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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
GLENBURN	685.5 100.00%		5,702,501.15		0.00		5,702,501.15
TOTAL	685.5						5,702,501.15

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
GLENBURN		246,400,000	6.790	1,673,056.00		5,702,501.15	1,673,056.00	100.00%	6.79M
TOTAL		246,400,000		1,673,056.00		5,702,501.15	1,673,056.00	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	5,702,501.15	1,673,056.00	4,029,445.15
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,702,501.15	1,673,056.00	4,029,445.15
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			4,500.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00

60 ADJUSTED STATE CONTRIBUTION			4,033,945.15
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61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 29.34%	STATE SHARE % = 70.66%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 29.26%	STATE SHARE % = 70.74%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,838,412.37		

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

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	336,162.09	340,715.09	0.00	0.00
August	336,162.09	340,715.09	0.00	0.00
September	336,162.09	340,715.09	0.00	0.00
October	336,162.09	340,715.09	0.00	0.00
November	336,162.09	340,715.09	0.00	0.00
December	336,162.09	340,715.10	0.00	0.00
Janurary	336,162.09	343,340.08	0.00	0.00
February	336,162.09	329,262.90	0.00	0.00
March	336,162.09	329,262.90	0.00	0.00
April	336,162.09	329,262.90	0.00	0.00
May	336,162.09	0.00	0.00	0.00
June	336,162.16	658,525.82	0.00	0.00
Total	4,033,945.15	4,033,945.15	0.00	0.00