

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GREENVILLE

2008-09

180 - 060

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	96	65	161	97	258
10 ATTENDING PUPILS (OCTOBER 2007)	106	57	163	102	265
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	101.0	61.0	162.0 ( 62%)	99.5 ( 38%)	261.5

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	5.9 (17:1)	3.8 (16:1)	6.6 (15:1)	=	16.3 /	19.3 =	=	.84 X	934,342 =	=	486,605	298,242
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.4 (250:1)	=	0.9 /	0.8 =	=	1.13 X	47,644 =	=	33,380	20,458
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	1.0 =	=	.30 X	29,778 =	=	5,538	3,395
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	7,117	4,362
E. EDUCATION TECHS	1.0 (100:1)	0.6 (100:1)	0.4 (250:1)	=	2.0 /	1.0 =	=	2.00 X	15,558 =	=	19,292	11,824
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.5 /	0.0 =	=	.50 X	0 =	=	4,095	2,510
G. CLERICAL	0.5 (200:1)	0.3 (200:1)	0.5 (200:1)	=	1.3 /	1.0 =	=	1.30 X	30,358 =	=	24,468	14,997
H. SCHOOL ADMIN.	0.3 (305:1)	0.2 (305:1)	0.3 (315:1)	=	0.8 /	1.0 =	=	.80 X	67,094 =	=	33,279	20,396

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	5,508	3,383
B. Supplies and Equipment	320	442	51,840	43,979
C. Professional Development	54	54	8,748	5,373
D. Instructional Leadership Support	22	22	3,564	2,189
E. Co- and Extra-Curricular Student	31	105	5,022	10,448
F. System Administration/Support	204	204	33,048	20,298
G. Operations & Maintenance	935	1,111	151,470	110,545

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	101,202	62,027
B. Education & Library Technicians	36.00%	8,419	5,160
C. Clerical	29.00%	7,096	4,349
D. School Administrators	14.00%	4,659	2,855

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-37,032	-22,697
16 Adjustment for Title I Revenues	-39,002	-23,904

17 TOTALS	918,314	600,187
18 E.P.S. RATES	5,669	6,032

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GREENVILLE

2008-09

180 - 060

## =====

## A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	128.0	86.0	214.0		
	OCTOBER 2005	136.0	77.0	213.0		
	APRIL 2006	136.0	73.0	209.0		
	OCTOBER 2006	123.0	73.0	196.0		
	APRIL 2007	125.0	75.0	200.0		
	OCTOBER 2007	135.0	76.0	211.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	130.0 +	0.50	X	5,669.00	= 739,804.50
	9-12 PUPILS	75.5 +	1.16	X	6,032.00	= 462,413.12
	ADULT EDUC. COURSES AT .1	0.8		X	6,032.00	= 4,825.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,669.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,032.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4815	62.6	X .15	X	5,669.00	= 53,231.91
	9-12 DISADVANTAGED @ .4815	36.4	X .15	X	6,032.00	= 32,934.72
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,669.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,032.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	130.0		X	40.00	= 5,200.00
	9-12 STUDENT ASSESSMENT	75.5		X	40.00	= 3,020.00
	K-8 TECHNOLOGY RESOURCES	130.0		X	90.00	= 11,700.00
	9-12 TECHNOLOGY RESOURCES	75.5		X	273.00	= 20,611.50
	K-2 PUPILS	49.5	X .10	X	5,669.00	= 28,061.55
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 58,916.94
	9-12 SMALL SCHOOL ADJUSTMENT					= 55,556.40
	OPERATING ALLOCATION					1,476,276.24
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,431,987.95
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,431,987.95

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

GREENVILLE

2008-09

180 - 060

=====

B. OTHER SUBSIDIZABLE COSTS

-----

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	2,000.00	X	102.90%	=	2,058.00
32	SPECIAL EDUCATION - EPS ALLOCATION					251,803.72
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					73,447.86
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					327,309.58
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,759,297.53

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 - GREENVILLE				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - GREENVILLE				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - GREENVILLE				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,759,297.53

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GREENVILLE

2008-09

180 - 060

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
GREENVILLE	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
	205.5 100.00%	1,759,297.53	0.00	1,759,297.53	
TOTAL	205.5			1,759,297.53	

GREENVILLE	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	259,700,000	6.790	1,763,363.00	1,759,297.53	1,759,297.53	100.00% 6.77M
TOTAL	259,700,000		1,763,363.00	1,759,297.53	1,759,297.53	100.00% 6.77M

E. TOTALS AND ADJUSTMENTS			TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		1,759,297.53	1,759,297.53	0.00
49B	ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS			113,311.67-	113,311.67
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		1,759,297.53	1,645,985.86	113,311.67
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				113,311.67
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%		
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 93.56%	STATE SHARE % = 6.44%		
63	FYI: 100% E.P.S. TOTAL ALLOCATION		1,803,585.82		

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
---	------------------	--------------------	---------	-------

GREENVILLE

1,759,297.53

1,645,985.86 100.00%

6.34

TOTAL

1,759,297.53

1,645,985.86 100.00%

6.34

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

GREENVILLE

2008-09

180 - 060

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	9,442.63	10,491.82	0.00	0.00
August	9,442.63	10,491.82	0.00	0.00
September	9,442.63	10,491.82	0.00	0.00
October	9,442.63	10,491.82	0.00	0.00
November	9,442.63	10,491.82	0.00	0.00
December	9,442.63	10,491.82	0.00	0.00
Janurary	9,442.63	10,491.82	0.00	0.00
February	9,442.63	7,973.78	0.00	0.00
March	9,442.63	7,973.78	0.00	0.00
April	9,442.63	7,973.79	0.00	0.00
May	9,442.63	7,973.79	0.00	0.00
June	9,442.74	7,973.79	0.00	0.00
Total	113,311.67	113,311.67	0.00	0.00