

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

POLAND

2008-09

350 - 029

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	358	198	556	550	1,106
10 ATTENDING PUPILS (OCTOBER 2007)	400	182	582	568	1,150
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	379.0	190.0	569.0 (50%)	559.0 (50%)	1,128.0

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	22.3 (17:1)	11.9 (16:1)	37.3 (15:1)	=	71.5	/	100.5	=	.71 X	4309,445	=	1529,853	1529,853
B. GUIDANCE	1.1 (350:1)	0.5 (350:1)	2.2 (250:1)	=	3.8	/	5.8	=	.66 X	283,845	=	93,669	93,669
C. LIBRARIANS	0.5 (800:1)	0.2 (800:1)	0.7 (800:1)	=	1.4	/	2.0	=	.70 X	88,739	=	31,059	31,058
D. HEALTH	0.5 (800:1)	0.2 (800:1)	0.7 (800:1)	=	1.4	/	1.0	=	1.40 X	49,969	=	34,979	34,978
E. EDUCATION TECHS	3.8 (100:1)	1.9 (100:1)	2.2 (250:1)	=	7.9	/	10.0	=	.79 X	162,622	=	64,236	64,235
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	1.1 (500:1)	=	2.3	/	2.0	=	1.15 X	31,409	=	18,060	18,060
G. CLERICAL	1.9 (200:1)	1.0 (200:1)	2.8 (200:1)	=	5.7	/	7.5	=	.76 X	207,598	=	78,887	78,887
H. SCHOOL ADMIN.	1.2 (305:1)	0.6 (305:1)	1.8 (315:1)	=	3.6	/	3.0	=	1.20 X	220,971	=	132,583	132,582

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	19,346	19,006
B. Supplies and Equipment	320	442	182,080	247,078
C. Professional Development	54	54	30,726	30,186
D. Instructional Leadership Support	22	22	12,518	12,298
E. Co- and Extra-Curricular Student	31	105	17,639	58,695
F. System Administration/Support	204	204	116,076	114,036
G. Operations & Maintenance	935	1,111	532,015	621,049

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	321,016	321,016
B. Education & Library Technicians	36.00%	29,627	29,626
C. Clerical	29.00%	22,877	22,877
D. School Administrators	14.00%	18,562	18,561

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-47,895	-47,888
16 Adjustment for Title I Revenues	-86,133	-86,133

17 TOTALS	3151,779	3343,728
18 E.P.S. RATES	5,539	5,982

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	591.0	249.0	840.0		
	OCTOBER 2005	580.0	259.0	839.0		
	APRIL 2006	568.0	236.0	804.0		
	OCTOBER 2006	577.0	258.0	835.0		
	APRIL 2007	563.0	256.0	819.0		
	OCTOBER 2007	589.0	260.0	849.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	576.0 +	2.00	X	5,539.00	= 3,201,542.00
	9-12 PUPILS	258.0 +	0.00	X	5,982.00	= 1,543,356.00
	ADULT EDUC. COURSES AT .1	19.6		X	5,982.00	= 117,247.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,539.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,982.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3107	179.0	X .15	X	5,539.00	= 148,722.15
	9-12 DISADVANTAGED @ .3107	80.2	X .15	X	5,982.00	= 71,963.46
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,539.00	= 3,877.30
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	5,982.00	= 4,187.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	576.0		X	40.00	= 23,040.00
	9-12 STUDENT ASSESSMENT	258.0		X	40.00	= 10,320.00
	K-8 TECHNOLOGY RESOURCES	576.0		X	90.00	= 51,840.00
	9-12 TECHNOLOGY RESOURCES	258.0		X	273.00	= 70,434.00
	K-2 PUPILS	186.0	X .10	X	5,539.00	= 103,025.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,349,554.91
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,189,068.26
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,189,068.26

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,141,033.75
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					477,196.59
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					34,850.72
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,653,081.06
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,842,149.32

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	POLAND				
	11/01/08	NEW HIGH SCHOOL	863,178.90	215,600.02	1,078,778.92
	05/01/09	NEW HIGH SCHOOL	0.00	225,850.76	225,850.76
	11/01/08	POLAND HS 2ND ISSUE	36,821.00	13,847.32	50,668.32
	05/01/09	POLAND HS 2ND ISSUE	0.00	12,894.02	12,894.02
42	TOTAL PRINCIPAL & INTEREST		899,999.90	468,192.12	1,368,192.02
43	APPROVED LEASES FOR 2007-08 - POLAND				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - POLAND				29,935.56
44	INSURED VALUE FACTOR FOR 2006-07 - POLAND				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,398,127.58
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,240,276.90

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION
POLAND	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
	834.0		8,240,276.90	0.00	8,240,276.90	
TOTAL	834.0				8,240,276.90	

	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
POLAND	597,200,000	6.790	4,054,988.00		8,240,276.90	4,054,988.00	100.00% 6.79M
TOTAL	597,200,000		4,054,988.00		8,240,276.90	4,054,988.00	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,240,276.90	4,054,988.00	4,185,288.90
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,240,276.90	4,054,988.00	4,185,288.90
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			377.92-
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			4,184,910.98
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 49.21%	STATE SHARE % = 50.79%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 49.21%	STATE SHARE % = 50.79%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,400,763.55		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	234,726.58	246,670.58	0.00	0.00
August	234,726.58	246,670.58	0.00	0.00
September	234,726.58	246,670.58	0.00	0.00
October	234,726.58	246,670.58	0.00	0.00
November	234,726.58	246,670.58	1,129,447.24	1,129,447.24
December	234,726.58	246,670.58	0.00	0.00
Janurary	234,726.58	246,670.58	0.00	0.00
February	234,726.58	218,004.98	0.00	0.00
March	234,726.58	218,004.98	0.00	0.00
April	234,726.58	218,004.98	0.00	0.00
May	234,726.58	218,004.98	238,744.78	238,744.78
June	234,726.58	218,004.98	0.00	0.00
Total	2,816,718.96	2,816,718.96	1,368,192.02	1,368,192.02