

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

TREMONT

2008-09

430 - 576

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	92	41	133	0	133
10 ATTENDING PUPILS (OCTOBER 2007)	82	43	125	0	125
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	87.0	42.0	129.0 (100%)	0.0 (0%)	129.0

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	5.1 (17:1)	2.6 (16:1)	0.0 (15:1)	=	7.7 /	15.8 =	=	.49 X	748,976 =	=	366,998	0
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.3 /	0.5 =	=	.60 X	25,609 =	=	15,365	0
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	5,956	0
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	7,653	0
E. EDUCATION TECHS	0.9 (100:1)	0.4 (100:1)	0.0 (250:1)	=	1.3 /	3.7 =	=	.35 X	60,381 =	=	21,133	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	3,963	0
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.0 (200:1)	=	0.6 /	1.0 =	=	.60 X	27,555 =	=	16,533	0
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.4 /	1.0 =	=	.40 X	67,094 =	=	26,838	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	4,386	0
B. Supplies and Equipment	320	442	41,280	0
C. Professional Development	54	54	6,966	0
D. Instructional Leadership Support	22	22	2,838	0
E. Co- and Extra-Curricular Student	31	105	3,999	0
F. System Administration/Support	204	204	26,316	0
G. Operations & Maintenance	935	1,111	120,615	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	75,235	0
B. Education & Library Technicians	36.00%	9,035	0
C. Clerical	29.00%	4,795	0
D. School Administrators	14.00%	3,757	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-39,315	0
16 Adjustment for Title I Revenues	-19,843	0

17 TOTALS	704,502	0
18 E.P.S. RATES	5,461	0

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

TREMONT

2008-09

430 - 576

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	160.0	0.0	160.0		
	OCTOBER 2005	153.0	0.0	153.0		
	APRIL 2006	152.0	0.0	152.0		
	OCTOBER 2006	140.0	0.0	140.0		
	APRIL 2007	133.0	0.0	133.0		
	OCTOBER 2007	125.0	0.0	125.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	129.0 +	14.83	X	5,461.00	= 785,455.63
	9-12 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	ADULT EDUC. COURSES AT .1	0.0		X	0.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,461.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,461.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3440	44.4	X .15	X	5,461.00	= 36,370.26
	9-12 DISADVANTAGED @ .3440	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,461.00	= 3,822.70
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	129.0		X	40.00	= 5,160.00
	9-12 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	129.0		X	90.00	= 11,610.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	273.00	= 0.00
	K-2 PUPILS	41.5	X .10	X	5,461.00	= 22,663.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					865,081.74
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					839,129.28
30	ADJUSTED TOTAL OPERATING ALLOCATION					839,129.28

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

TREMONT

2008-09

430 - 576

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	6,765.55	X	102.90%	=	6,961.75
32	SPECIAL EDUCATION - EPS ALLOCATION					179,422.96
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					76,757.63
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					64,123.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					327,265.34
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,166,394.62

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 - TREMONT				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - TREMONT				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - TREMONT				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,166,394.62

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

TREMONT

2008-09

430 - 576

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
TREMONT	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
	129.0 100.00%	1,166,394.62	0.00	1,166,394.62	
TOTAL	129.0			1,166,394.62	

TREMONT	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	329,007,520	6.790	2,233,961.06	1,166,394.62	1,166,394.62	3.55M
TOTAL	329,007,520		2,233,961.06	1,166,394.62	1,166,394.62	3.55M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,166,394.62	1,166,394.62	0.00
49B	ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS				80,740.33-	80,740.33
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,166,394.62	1,085,654.29	80,740.33
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					373.67-
59A	MINIMUM TEACHER SALARY ADJUSTMENT					0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
60	ADJUSTED STATE CONTRIBUTION					80,366.66
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 % = 93.11% STATE SHARE % = 6.89%
63	FYI: 100% E.P.S. TOTAL ALLOCATION			1,192,347.08		

***** WARRANT ARTICLE *****

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

TREMONT	1,166,394.62	1,085,654.29	100.00%	3.30
TOTAL	1,166,394.62	1,085,654.29	100.00%	3.30

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

TREMONT

2008-09

430 - 576

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	6,697.22	7,444.81	0.00	0.00
August	6,697.22	7,444.81	0.00	0.00
September	6,697.22	7,444.81	0.00	0.00
October	6,697.22	7,444.82	0.00	0.00
November	6,697.22	7,444.82	0.00	0.00
December	6,697.22	7,444.82	0.00	0.00
Janurary	6,697.22	7,444.82	0.00	0.00
February	6,697.22	5,650.59	0.00	0.00
March	6,697.22	5,650.59	0.00	0.00
April	6,697.22	5,650.59	0.00	0.00
May	6,697.22	5,650.59	0.00	0.00
June	6,697.24	5,650.59	0.00	0.00
Total	80,366.66	80,366.66	0.00	0.00