

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CUTLER

2009-10

111 - 134

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	42	17	59	0	59
10 ATTENDING PUPILS (OCTOBER 2008)	39	19	58	0	58
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	40.5	18.0	58.5 (100%)	0.0 (0%)	58.5

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	2.4 (17:1)	1.1 (16:1)	0.0 (15:1)	=	3.5 /	4.5 =	=	.78 X	211,246 =	=	164,772	0
B. GUIDANCE	0.1 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	6,128	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.2 =	=	.50 X	8,518 =	=	4,259	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	0.4 (100:1)	0.2 (100:1)	0.0 (250:1)	=	0.6 /	2.0 =	=	.30 X	36,701 =	=	11,010	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,359	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3 /	0.3 =	=	1.00 X	9,371 =	=	9,371	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.2 /	0.5 =	=	.40 X	33,019 =	=	13,208	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	2,048	0
B. Supplies and Equipment	329	455	19,247	0
C. Professional Development	56	56	3,276	0
D. Instructional Leadership Support	23	23	1,346	0
E. Co- and Extra-Curricular Student	32	108	1,872	0
F. System Administration/Support	210	210	12,285	0
G. Operations & Maintenance	962	1,143	56,277	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	34,028	0
B. Education & Library Technicians	36.00%	4,453	0
C. Clerical	29.00%	2,718	0
D. School Administrators	14.00%	1,849	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-41,462	0
16 Adjustment for Title I Revenues	-9,816	0

17 TOTALS	302,164	0
18 E.P.S. RATES	5,165	6,405

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111 - 134

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	47.0	17.0	64.0		
	OCTOBER 2006	50.0	17.0	67.0		
	APRIL 2007	55.0	14.0	69.0		
	OCTOBER 2007	50.0	15.0	65.0		
	APRIL 2008	57.0	18.0	75.0		
	OCTOBER 2008	58.0	21.0	79.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	57.5 +	0.00	X	5,165.00	= 296,987.50
	9-12 PUPILS	19.5 +	0.00	X	6,405.00	= 124,897.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,405.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,165.00	= 1,291.25
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,405.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4828	27.8	X .15	X	5,165.00	= 21,538.05
	9-12 DISADVANTAGED @ .4828	9.4	X .15	X	6,405.00	= 9,031.05
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,165.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,405.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	57.5		X	41.00	= 2,357.50
	9-12 STUDENT ASSESSMENT	19.5		X	41.00	= 799.50
	K-8 TECHNOLOGY RESOURCES	57.5		X	93.00	= 5,347.50
	9-12 TECHNOLOGY RESOURCES	19.5		X	281.00	= 5,479.50
	K-2 PUPILS	20.0	X .10	X	5,165.00	= 10,330.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 40,628.42
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					518,687.77
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					503,127.13
30	ADJUSTED TOTAL OPERATING ALLOCATION					503,127.13

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CUTLER

2009-10

111 - 134

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					80,670.39
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	54,457.44	X	102.90%	=	56,036.71
35	TRANSPORTATION - EPS ALLOCATION					40,255.83
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					176,962.93
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					680,090.06

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 - CUTLER				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - CUTLER				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - CUTLER				2,218.36
47	TOTAL DEBT SERVICE ALLOCATION				2,218.36
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				682,308.42

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CUTLER 2009-10 111 - 134

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
CUTLER	77.0 100.00%	682,308.42	0.00	682,308.42		
TOTAL	77.0			682,308.42		

	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
CUTLER	73,450,000	6.690	491,380.50	682,308.42	491,380.50	100.00% 6.69M
TOTAL	73,450,000		491,380.50	682,308.42	491,380.50	100.00% 6.69M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	682,308.42	491,380.50	190,927.92
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	682,308.42	491,380.50	190,927.92
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			1,289.20
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			26,442.00
60 ADJUSTED STATE CONTRIBUTION			165,775.12
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 72.02%	STATE SHARE % = 27.98%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 75.70%	STATE SHARE % = 24.30%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	697,869.06		

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CUTLER

2009-10

111 - 134

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	13,814.59	15,665.82	0.00	0.00
August	13,814.59	15,665.82	0.00	0.00
September	13,814.59	15,665.82	0.00	0.00
October	13,814.59	15,665.82	0.00	0.00
November	13,814.59	15,665.83	0.00	0.00
December	13,814.59	15,665.83	0.00	0.00
Janurary	13,814.59	15,665.83	0.00	0.00
February	13,814.59	11,222.87	0.00	0.00
March	13,814.59	11,222.87	0.00	0.00
April	13,814.59	11,222.87	0.00	0.00
May	13,814.59	0.00	0.00	0.00
June	13,814.63	0.00	0.00	0.00
Total	165,775.12	143,329.38	0.00	0.00