

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AIRLINE CSD

2010-11

908 - 563

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	33	12	45	0	45
10 ATTENDING PUPILS (OCTOBER 2009)	34	13	47	0	47
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	33.5	12.5	46.0 (100%)	0.0 (0%)	46.0

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	2.0 (17:1)	0.8 (16:1)	0.0 (15:1)	=	2.8 /	4.6 =	=	.61 X	227,112 =	=	138,538	0
B. GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1 /	0.3 =	=	.33 X	11,966 =	=	3,949	0
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
E. EDUCATION TECHS	0.3 (100:1)	0.1 (100:1)	0.0 (250:1)	=	0.4 /	0.5 =	=	.80 X	10,450 =	=	8,360	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,393	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3 /	0.9 =	=	.33 X	27,586 =	=	9,103	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1 /	0.5 =	=	.20 X	33,845 =	=	6,769	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	1,656	0
B. Supplies and Equipment	337	466	15,502	0
C. Professional Development	57	57	2,622	0
D. Instructional Leadership Support	24	24	1,104	0
E. Co- and Extra-Curricular Student	33	111	1,518	0
F. System Administration/Support	215	215	9,890	0
G. Operations & Maintenance	986	1,172	45,356	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	27,073	0
B. Education & Library Technicians	36.00%	3,511	0
C. Clerical	29.00%	2,640	0
D. School Administrators	14.00%	948	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-14,275	0
16 Adjustment for Title I Revenues	-12,936	0

17 TOTALS	252,719	0
18 E.P.S. RATES	5,494	6,734

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AIRLINE CSD

2010-11

908 - 563

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	43.0	24.0	67.0		
	OCTOBER 2007	37.0	17.0	54.0		
	APRIL 2008	38.0	17.0	55.0		
	OCTOBER 2008	46.0	20.0	66.0		
	APRIL 2009	44.0	21.0	65.0		
	OCTOBER 2009	47.0	17.0	64.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	45.5 +	0.00	X	5,494.00	= 249,977.00
	9-12 PUPILS	19.0 +	0.00	X	6,734.00	= 127,946.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,734.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,494.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,734.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5319	24.2	X .15	X	5,494.00	= 19,943.22
	9-12 DISADVANTAGED @ .5319	10.1	X .15	X	6,734.00	= 10,202.01
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,494.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,734.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	45.5		X	42.00	= 1,911.00
	9-12 STUDENT ASSESSMENT	19.0		X	42.00	= 798.00
	K-8 TECHNOLOGY RESOURCES	45.5		X	95.00	= 4,322.50
	9-12 TECHNOLOGY RESOURCES	19.0		X	288.00	= 5,472.00
	K-2 PUPILS	16.5	X .10	X	5,494.00	= 9,065.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 35,158.35
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					464,795.18
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					450,851.32
30	ADJUSTED TOTAL OPERATING ALLOCATION					450,851.32

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AIRLINE CSD

2010-11

908 - 563

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					80,692.85
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	11,836.62	X	102.50%	=	12,132.54
35	TRANSPORTATION - EPS ALLOCATION					61,724.43
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					16,845.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					171,394.82
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					622,246.14

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 2009-10 - AIRLINE CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - AIRLINE CSD				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - AIRLINE CSD				2,766.37
47	TOTAL DEBT SERVICE ALLOCATION				2,766.37
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				625,012.51

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AIRLINE CSD

2010-11

908 - 563

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
AMHERST	26.0	41.94%	262,130.25	0.00	262,130.25
AURORA	22.5	36.29%	226,817.04	0.00	226,817.04
GREAT POND PLT	7.0	11.29%	70,563.91	0.00	70,563.91
OSBORN	6.5	10.48%	65,501.31	0.00	65,501.31
TOTAL	62.0				625,012.51

	2009 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
AMHERST	24,300,000	6.960	169,128.00	262,130.25	169,128.00	39.54%	6.96M
AURORA	17,600,000	6.960	122,496.00	226,817.04	122,496.00	28.64%	6.96M
GREAT POND PLT	18,150,000	6.960	126,324.00	70,563.91	70,563.91	16.50%	3.89M
OSBORN	13,000,000	6.960	90,480.00	65,501.31	65,501.31	15.32%	5.04M
TOTAL	73,050,000		508,428.00	625,012.51	427,689.22	100.00%	5.85M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION					8,553.78		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.					7,664.21		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT					443,907.21	103.79%	6.08M

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

AIRLINE CSD

2010-11

908 - 563

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	625,012.51	443,907.21	181,105.30
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	625,012.51	443,907.21	181,105.30
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			537.60
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			21,369.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			160,273.90
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 71.02%	STATE SHARE % = 28.98%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 74.36%	STATE SHARE % = 25.64%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	638,956.37		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
AMHERST	262,130.25	175,520.91	39.54%	0.00
AURORA	226,817.04	127,135.02	28.64%	0.00
GREAT POND PLT	70,563.91	73,244.69	16.50%	0.00
OSBORN	65,501.31	68,006.58	15.32%	0.00
TOTAL	625,012.51	443,907.21	100.00%	0.00

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AIRLINE CSD

2010-11

908 - 563

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	13,356.15	13,311.35	0.00	0.00
August	13,356.15	13,311.35	0.00	0.00
September	13,356.15	13,311.36	0.00	0.00
October	13,356.15	13,311.36	0.00	0.00
November	13,356.15	13,311.36	0.00	0.00
December	13,356.15	13,311.36	0.00	0.00
Janurary	13,356.15	13,311.36	0.00	0.00
February	13,356.15	0.00	0.00	0.00
March	13,356.15	0.00	0.00	0.00
April	13,356.15	0.00	0.00	0.00
May	13,356.15	0.00	0.00	0.00
June	13,356.25	67,094.40	0.00	0.00
Total	160,273.90	160,273.90	0.00	0.00

□