

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 93, CLCSS

2010-11

893 - 893

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1. COMPUTATION OF E.P.S. RATES

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		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2009)	600	375	975	0	975
10	ATTENDING PUPILS (OCTOBER 2009)	613	375	988	0	988
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	606.5	375.0	981.5 (100%)	0.0 ( 0%)	981.5

	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	35.7 (17:1)	23.4 (16:1)	0.0 (15:1)	=	59.1	/	81.0	=	.73 X	4174,342	=	3047,270	0
B.	GUIDANCE	1.7 (350:1)	1.1 (350:1)	0.0 (250:1)	=	2.8	/	2.9	=	.97 X	137,881	=	133,745	0
C.	LIBRARIANS	0.8 (800:1)	0.5 (800:1)	0.0 (800:1)	=	1.3	/	0.5	=	2.60 X	25,127	=	65,330	0
D.	HEALTH	0.8 (800:1)	0.5 (800:1)	0.0 (800:1)	=	1.3	/	0.0	=	1.30 X	0	=	52,465	0
E.	EDUCATION TECHS	6.1 (100:1)	3.8 (100:1)	0.0 (250:1)	=	9.9	/	18.9	=	.52 X	343,092	=	178,408	0
F.	LIBRARY TECHS	1.2 (500:1)	0.8 (500:1)	0.0 (500:1)	=	2.0	/	3.6	=	.56 X	73,814	=	41,336	0
G.	CLERICAL	3.0 (200:1)	1.9 (200:1)	0.0 (200:1)	=	4.9	/	7.9	=	.62 X	237,481	=	147,238	0
H.	SCHOOL ADMIN.	2.0 (305:1)	1.2 (305:1)	0.0 (315:1)	=	3.2	/	6.0	=	.53 X	433,823	=	229,926	0

	Other Support Costs (Per Pupil)	K-8	9-12			Elementary	Secondary
A.	Substitute Teachers -1/2 Day	36	36			35,334	0
B.	Supplies and Equipment	337	466			330,766	0
C.	Professional Development	57	57			55,946	0
D.	Instructional Leadership Support	24	24			23,556	0
E.	Co- and Extra-Curricular Student	33	111			32,390	0
F.	System Administration/Support	215	215			211,023	0
G.	Operations & Maintenance	986	1,172			967,759	0

	Salary Benefits	Percentage		Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%		626,774	0
B.	Education & Library Technicians	36.00%		79,108	0
C.	Clerical	29.00%		42,699	0
D.	School Administrators	14.00%		32,190	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)		94,236	0
16	Adjustment for Title I Revenues		-186,246	0

17	TOTALS		6241,252	0
18	E.P.S. RATES		6,359	6,563

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	1,100.0	594.0	1,694.0		
	OCTOBER 2007	1,026.0	626.0	1,652.0		
	APRIL 2008	1,017.0	620.0	1,637.0		
	OCTOBER 2008	956.0	608.0	1,564.0		
	APRIL 2009	963.0	597.0	1,560.0		
	OCTOBER 2009	968.0	592.0	1,560.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	965.5 +	39.50	X	6,359.00	= 6,390,795.00
	9-12 PUPILS	594.5 +	0.00	X	6,563.00	= 3,901,703.50
	ADULT EDUC. COURSES AT .1	2.0		X	6,563.00	= 13,126.00
	K-8 EQUIV. INSTR. PUPILS	0.500		X	6,359.00	= 3,179.50
	9-12 EQUIV. INSTR. PUPILS	1.000		X	6,563.00	= 6,563.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4039	390.0	X .15	X	6,359.00	= 372,001.50
	9-12 DISADVANTAGED @ .4039	240.1	X .15	X	6,563.00	= 236,366.45
	K-8 LIMITED ENGLISH PROF.	4.0	X .700	X	6,359.00	= 17,805.20
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,563.00	= 4,594.10
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	965.5		X	42.00	= 40,551.00
	9-12 STUDENT ASSESSMENT	594.5		X	42.00	= 24,969.00
	K-8 TECHNOLOGY RESOURCES	965.5		X	95.00	= 91,722.50
	9-12 TECHNOLOGY RESOURCES	594.5		X	288.00	= 171,216.00
	K-2 PUPILS	270.0	X .10	X	6,359.00	= 171,693.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					11,446,285.75
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					11,102,897.17
30	ADJUSTED TOTAL OPERATING ALLOCATION					11,102,897.17

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	114,661.79	X	102.50%	=	117,528.33
32	SPECIAL EDUCATION - EPS ALLOCATION					2,151,119.46
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	60,079.75	X	102.50%	=	61,581.74
35	TRANSPORTATION - EPS ALLOCATION					1,219,551.36
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					68,999.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,618,779.90
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,721,677.07

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	NOBLEBORO			
	11/01/10 NOBLEBORO CENTRAL ADD'N	142,435.00	0.00	142,435.00
42	TOTAL PRINCIPAL & INTEREST	142,435.00	0.00	142,435.00
43	APPROVED LEASES FOR 2009-10 - AOS 93, CLCSS			0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - AOS 93, CLCSS			0.00
44	INSURED VALUE FACTOR FOR 2008-09 - AOS 93, CLCSS			0.00
44	INSURED VALUE FACTOR FOR 2008-09 - BREMEN			11,760.38
44	INSURED VALUE FACTOR FOR 2008-09 - BRISTOL			53,099.90
44	INSURED VALUE FACTOR FOR 2008-09 - DAMARISCOTTA			44,042.20
44	INSURED VALUE FACTOR FOR 2008-09 - JEFFERSON			49,143.08
44	INSURED VALUE FACTOR FOR 2008-09 - NEWCASTLE			32,494.10
44	INSURED VALUE FACTOR FOR 2008-09 - NOBLEBORO			37,847.02
44	INSURED VALUE FACTOR FOR 2008-09 - SOUTH BRISTOL			15,426.49
47	TOTAL DEBT SERVICE ALLOCATION			386,248.17
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			15,107,925.24

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
BREMEN	92.0	5.99%	881,828.46	11,760.38	893,588.84
BRISTOL	324.0	21.09%	3,104,801.69	53,099.90	3,157,901.59
DAMARISCOTTA	258.0	16.80%	2,473,241.75	44,042.20	2,517,283.95
JEFFERSON	317.5	20.67%	3,042,970.65	49,143.08	3,092,113.73
NEWCASTLE	231.5	15.07%	2,218,556.73	32,494.10	2,251,050.83
NOBLEBORO	211.5	13.77%	2,027,174.93	180,282.02	2,207,456.95
SOUTH BRISTOL	101.5	6.61%	973,102.85	15,426.49	988,529.34
TOTAL	1,536.0				15,107,925.23

	2009 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BREMEN	248,250,000	6.900	1,712,925.00	893,588.84	893,588.84	6.20%	3.60M
BRISTOL	1,200,050,000	6.900	8,280,345.00	3,157,901.59	3,157,901.59	21.90%	2.63M
DAMARISCOTTA	382,550,000	6.900	2,639,595.00	2,517,283.95	2,517,283.95	17.46%	6.58M
JEFFERSON	362,450,000	6.900	2,500,905.00	3,092,113.73	2,500,905.00	17.35%	6.90M
NEWCASTLE	311,950,000	6.900	2,152,455.00	2,251,050.83	2,152,455.00	14.93%	6.90M
NOBLEBORO	350,700,000	6.900	2,419,830.00	2,207,456.95	2,207,456.95	15.31%	6.29M
SOUTH BRISTOL	728,850,000	6.900	5,029,065.00	988,529.34	988,529.34	6.85%	1.36M
TOTAL	3,584,800,000		24,735,120.00	15,107,925.23	14,418,120.67	100.00%	4.02M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,107,925.24	14,418,120.67	689,804.57
49B ADJUSTMENT FOR 35% OF SPECIAL EDUCATION COSTS		63,087.24-	63,087.24
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		395,000.00-	395,000.00
49E ADJUSTMENT FOR DEBT SERVICE FOR RSU AND AOS		82,086.02-	82,086.02
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,107,925.24	13,877,947.41	1,229,977.83
51 PLUS AUDIT ADJUSTMENTS			1,472.00
52 LESS AUDIT ADJUSTMENTS			1,429.09
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			257,543.94
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			972,476.80
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 95.43% STATE SHARE % = 4.57%			
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	15,451,313.82		

***** WARRANT ARTICLE *****						
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	DEBT ADJ. LINE 49E	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
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BREMEN		45,098.00	893,588.84	845,167.00	6.09%	3.40
BRISTOL		158,785.00	3,157,901.59	2,985,146.49	21.51%	2.49
DAMARISCOTTA		126,486.00	2,517,283.95	2,380,067.98	17.15%	6.22
JEFFERSON			3,092,113.73	2,489,703.77	17.94%	6.87
NEWCASTLE		14,865.00	2,251,050.83	2,127,489.34	15.33%	6.82
NOBLEBORO	82,086.02		2,207,456.95	2,116,386.98	15.25%	6.03
SOUTH BRISTOL		49,766.00	988,529.35	933,985.85	6.73%	1.28
TOTAL	82,086.02	395,000.00	15,107,925.24	13,877,947.41	100.00%	3.87

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	69,170.15	69,047.48	0.00	0.00
August	69,170.15	69,292.82	0.00	0.00
September	69,170.15	69,170.15	0.00	0.00
October	69,170.15	69,170.15	0.00	0.00
November	69,170.15	69,170.15	142,435.00	142,435.00
December	69,170.15	69,170.15	0.00	0.00
Janurary	69,170.15	69,170.15	0.00	0.00
February	69,170.15	69,170.15	0.00	0.00
March	69,170.15	69,170.15	0.00	0.00
April	69,170.15	69,170.15	0.00	0.00
May	69,170.15	69,170.15	0.00	0.00
June	69,170.15	69,170.15	0.00	0.00
Total	830,041.80	830,041.80	142,435.00	142,435.00