

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CUTLER

2010-11

111 - 896

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2009)	37	18	55	0	55
10	ATTENDING PUPILS (OCTOBER 2009)	36	9	45	0	45
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	36.5	13.5	50.0 (100%)	0.0 (0%)	50.0

	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	2.1 (17:1)	0.8 (16:1)	0.0 (15:1)	=	2.9	/	4.3	=	.67	X	213,952	=	143,348	0
B.	GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1	/	0.0	=	.10	X	0	=	3,141	0
C.	LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0	/	0.2	=	.00	X	8,731	=	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	0.4 (100:1)	0.1 (100:1)	0.0 (250:1)	=	0.5	/	2.0	=	.25	X	37,619	=	9,405	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	26,157	=	8,632	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

	Other Support Costs (Per Pupil)	K-8	9-12			Elementary	Secondary
A.	Substitute Teachers -1/2 Day	36	36			1,800	0
B.	Supplies and Equipment	337	466			16,850	0
C.	Professional Development	57	57			2,850	0
D.	Instructional Leadership Support	24	24			1,200	0
E.	Co- and Extra-Curricular Student	33	111			1,650	0
F.	System Administration/Support	215	215			10,750	0
G.	Operations & Maintenance	986	1,172			49,300	0

	Salary Benefits	Percentage		Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%		27,833	0
B.	Education & Library Technicians	36.00%		3,887	0
C.	Clerical	29.00%		2,503	0
D.	School Administrators	14.00%		948	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)			-33,545	0
16	Adjustment for Title I Revenues			-4,510	0

17	TOTALS			254,203	0
18	E.P.S. RATES			5,084	6,566

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	55.0	21.0	76.0		
	OCTOBER 2009	45.0	21.0	66.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	50.0 +	3.33	X	5,084.00	= 271,129.72
	9-12 PUPILS	21.0 +	0.00	X	6,566.00	= 137,886.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,566.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,084.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,566.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4444	22.2	X .15	X	5,084.00	= 16,929.72
	9-12 DISADVANTAGED @ .4444	9.3	X .15	X	6,566.00	= 9,159.57
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,084.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,566.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	50.0		X	42.00	= 2,100.00
	9-12 STUDENT ASSESSMENT	21.0		X	42.00	= 882.00
	K-8 TECHNOLOGY RESOURCES	50.0		X	95.00	= 4,750.00
	9-12 TECHNOLOGY RESOURCES	21.0		X	288.00	= 6,048.00
	K-2 PUPILS	18.0	X .10	X	5,084.00	= 9,151.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 32,633.55
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					490,669.76
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					475,949.66
30	ADJUSTED TOTAL OPERATING ALLOCATION					475,949.66

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2010-11

111 - 896

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	104.63	X	102.50%	=	107.25
32	SPECIAL EDUCATION - EPS ALLOCATION					65,028.64
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	51,304.93	X	102.50%	=	52,587.55
35	TRANSPORTATION - EPS ALLOCATION					41,262.23
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					158,985.67
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					634,935.33

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 - CUTLER				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - CUTLER				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - CUTLER				8,887.24
47	TOTAL DEBT SERVICE ALLOCATION				8,887.24
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				643,822.57

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION
CUTLER	71.0 100.00%	643,822.57	0.00	643,822.57
TOTAL	71.0			643,822.57

	2009 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
CUTLER	86,250,000	6.960	600,300.00	643,822.57	600,300.00 100.00%	6.96M
TOTAL	86,250,000		600,300.00	643,822.57	600,300.00 100.00%	6.96M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	643,822.57	600,300.00	43,522.57
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	643,822.57	600,300.00	43,522.57
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			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			14,696.08
60 ADJUSTED STATE CONTRIBUTION			28,826.49
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 93.24%	STATE SHARE % = 6.76%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 95.52%	STATE SHARE % = 4.48%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	658,542.67		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	2,402.20	0.00	0.00	0.00
August	2,402.20	0.00	0.00	0.00
September	2,402.20	0.00	0.00	0.00
October	2,402.20	0.00	0.00	0.00
November	2,402.20	0.00	0.00	0.00
December	2,402.20	0.00	0.00	0.00
Janurary	2,402.20	0.00	0.00	0.00
February	2,402.20	0.00	0.00	0.00
March	2,402.20	0.00	0.00	0.00
April	2,402.20	0.00	0.00	0.00
May	2,402.20	0.00	0.00	0.00
June	2,402.29	0.00	0.00	0.00
Total	28,826.49	0.00	0.00	0.00