

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CHARLOTTE

2011-12

089 - 877

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	27	10	37	0	37
10 ATTENDING PUPILS (OCTOBER 2010)	28	13	41	0	41
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	27.5	11.5	39.0 (100%)	0.0 ( 0%)	39.0

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	1.6 (17:1)	0.7 (16:1)	0.0 (15:1)	=	2.3 /	3.5 =	=	.66 X	188,849 =	=	124,640	0
B. GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,191	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 /	1.0 =	=	.40 X	21,234 =	=	8,494	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,416	0
G. CLERICAL	0.1 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.2 /	1.0 =	=	.20 X	32,531 =	=	6,506	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	6,877	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	1,443	0
B. Supplies and Equipment	342	473	13,338	0
C. Professional Development	58	58	2,262	0
D. Instructional Leadership Support	24	24	936	0
E. Co- and Extra-Curricular Student	34	113	1,326	0
F. System Administration/Support	218	218	8,502	0
G. Operations & Maintenance	1,002	1,191	39,078	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	24,288	0
B. Education & Library Technicians	36.00%	3,568	0
C. Clerical	29.00%	1,887	0
D. School Administrators	14.00%	963	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-7,330	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	241,384	0
18 E.P.S. RATES	6,189	6,684

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	42.0	11.0	53.0		
	OCTOBER 2008	38.0	16.0	54.0		
	APRIL 2009	36.0	18.0	54.0		
	OCTOBER 2009	35.0	16.0	51.0		
	APRIL 2010	35.0	15.0	50.0		
	OCTOBER 2010	39.0	17.0	56.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	37.0 +	0.50	X	6,189.00	= 232,087.50
	9-12 PUPILS	16.0 +	0.00	X	6,684.00	= 106,944.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,684.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,189.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,684.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6154	22.8	X .15	X	6,189.00	= 21,166.38
	9-12 DISADVANTAGED @ .6154	9.8	X .15	X	6,684.00	= 9,825.48
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,189.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,684.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	37.0		X	43.00	= 1,591.00
	9-12 STUDENT ASSESSMENT	16.0		X	43.00	= 688.00
	K-8 TECHNOLOGY RESOURCES	37.0		X	97.00	= 3,589.00
	9-12 TECHNOLOGY RESOURCES	16.0		X	293.00	= 4,688.00
	K-2 PUPILS	15.5	X .10	X	6,189.00	= 9,592.95
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					390,172.31
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					378,467.14
30	ADJUSTED TOTAL OPERATING ALLOCATION					378,467.14

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	10,907.00	X	101.60%	=	11,081.51
32	SPECIAL EDUCATION - EPS ALLOCATION					141,850.32
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					67,637.85
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					220,569.68
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					599,036.82

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - CHARLOTTE				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - CHARLOTTE				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - CHARLOTTE				1,267.50
47	TOTAL DEBT SERVICE ALLOCATION				1,267.50
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				600,304.32

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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			
CHARLOTTE	53.0 100.00%	600,304.32		0.00		600,304.32			
TOTAL	53.0					600,304.32			
		2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
CHARLOTTE		27,850,000	7.470	208,039.50		600,304.32	208,039.50	100.00% 7.47M	
TOTAL		27,850,000		208,039.50		600,304.32	208,039.50	100.00% 7.47M	
E. TOTALS AND ADJUSTMENTS			TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION				
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					600,304.32	208,039.50	392,264.82	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					600,304.32	208,039.50	392,264.82	
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	
59E	LESS MAINECARE SEED							0.00	
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							392,264.82	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 34.66% STATE SHARE % = 65.34%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 34.66% STATE SHARE % = 65.34%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION					612,009.49			

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  
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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	32,688.73	32,688.73	0.00	0.00
August	32,688.73	0.00	0.00	0.00
September	32,688.73	65,377.46	0.00	0.00
October	32,688.73	32,688.73	0.00	0.00
November	32,688.73	32,688.73	0.00	0.00
December	32,688.73	32,688.73	0.00	0.00
January	32,688.73	32,688.74	0.00	0.00
February	32,688.73	0.00	0.00	0.00
March	32,688.73	0.00	0.00	0.00
April	32,688.73	0.00	0.00	0.00
May	32,688.73	0.00	0.00	0.00
June	32,688.79	0.00	0.00	0.00
Total	392,264.82	228,821.12	0.00	0.00