

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 93, CLCSS

2009-10

893 - 893

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2008)	627	401	1,028	0	1,028
10	ATTENDING PUPILS (OCTOBER 2008)	597	373	970	0	970
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	612.0	387.0	999.0 (100%)	0.0 (0%)	999.0

	Position	K-5	6-8	9-12	=	E.P.S.	Actual	=	Ratio	X	EPS Tot	=	Elementary	Secondary
						FTE	FTE				Salary		Salary	Salary
A.	TEACHERS	36.0 (17:1)	24.2 (16:1)	0.0 (15:1)	=	60.2 /	83.0 =		.73	X	4168,567 =		3043,054	0
B.	GUIDANCE	1.7 (350:1)	1.1 (350:1)	0.0 (250:1)	=	2.8 /	3.3 =		.85	X	139,115 =		118,248	0
C.	LIBRARIANS	0.8 (800:1)	0.5 (800:1)	0.0 (800:1)	=	1.3 /	1.0 =		1.30	X	58,833 =		76,483	0
D.	HEALTH	0.8 (800:1)	0.5 (800:1)	0.0 (800:1)	=	1.3 /	0.3 =		4.33	X	11,812 =		51,146	0
E.	EDUCATION TECHS	6.1 (100:1)	3.9 (100:1)	0.0 (250:1)	=	10.0 /	16.7 =		.60	X	294,452 =		176,671	0
F.	LIBRARY TECHS	1.2 (500:1)	0.8 (500:1)	0.0 (500:1)	=	2.0 /	3.8 =		.53	X	75,122 =		39,815	0
G.	CLERICAL	3.1 (200:1)	1.9 (200:1)	0.0 (200:1)	=	5.0 /	8.3 =		.60	X	240,867 =		144,520	0
H.	SCHOOL ADMIN.	2.0 (305:1)	1.3 (305:1)	0.0 (315:1)	=	3.3 /	6.1 =		.54	X	426,093 =		230,090	0

	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	35	35		34,965	0
B.	Supplies and Equipment	329	455		328,671	0
C.	Professional Development	56	56		55,944	0
D.	Instructional Leadership Support	23	23		22,977	0
E.	Co- and Extra-Curricular Student	32	108		31,968	0
F.	System Administration/Support	210	210		209,790	0
G.	Operations & Maintenance	962	1,143		961,038	0

	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	624,897	0
B.	Education & Library Technicians	36.00%	77,935	0
C.	Clerical	29.00%	41,911	0
D.	School Administrators	14.00%	32,213	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)		93,838	0
16	Adjustment for Title I Revenues		-151,420	0

17	TOTALS		6244,754	0
18	E.P.S. RATES		6,251	6,402

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,137.0	608.0	1,745.0		
	OCTOBER 2006	1,091.0	769.0	1,860.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	986.5 +	68.00	X	6,251.00	= 6,591,679.50
	9-12 PUPILS	614.0 +	0.00	X	6,402.00	= 3,930,828.00
	ADULT EDUC. COURSES AT .1	1.9		X	6,402.00	= 12,163.80
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,251.00	= 1,562.75
	9-12 EQUIV. INSTR. PUPILS	1.375		X	6,402.00	= 8,802.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3755	370.4	X .15	X	6,251.00	= 347,305.56
	9-12 DISADVANTAGED @ .3755	230.6	X .15	X	6,402.00	= 221,445.18
	K-8 LIMITED ENGLISH PROF.	4.0	X .700	X	6,251.00	= 17,502.80
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,402.00	= 8,962.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	986.5		X	41.00	= 40,446.50
	9-12 STUDENT ASSESSMENT	614.0		X	41.00	= 25,174.00
	K-8 TECHNOLOGY RESOURCES	986.5		X	93.00	= 91,744.50
	9-12 TECHNOLOGY RESOURCES	614.0		X	281.00	= 172,534.00
	K-2 PUPILS	292.0	X .10	X	6,251.00	= 182,529.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					11,652,681.34
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					11,303,100.89
30	ADJUSTED TOTAL OPERATING ALLOCATION					11,303,100.89

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	22,673.00	X	102.90%	=	23,330.52
32	SPECIAL EDUCATION - EPS ALLOCATION					2,019,469.87
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	42,692.07	X	102.90%	=	43,930.14
35	TRANSPORTATION - EPS ALLOCATION					1,122,265.83
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					19,548.45
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,228,544.81
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,531,645.70

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		NOBLEBORO			
		11/01/09 NOBLEBORO CENTRAL ADD'N	142,435.00	0.00	142,435.00
		05/01/10 NOBLEBORO CENTRAL ADD'N	0.00	5,127.66	5,127.66
42	TOTAL PRINCIPAL & INTEREST		142,435.00	5,127.66	147,562.66
43	APPROVED LEASES FOR 2008-09 - AOS 93, CLCSS				0.00
43	APPROVED LEASES FOR 2008-09 - JEFFERSON				3,066.67
43A	APPROVED LEASE PURCHASES FOR 2008-09 - AOS 93, CLCSS				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - AOS 93, CLCSS				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - BREMEN				5,305.87
44	INSURED VALUE FACTOR FOR 2007-08 - BRISTOL				22,188.19
44	INSURED VALUE FACTOR FOR 2007-08 - DAMARISCOTTA				14,671.54
44	INSURED VALUE FACTOR FOR 2007-08 - JEFFERSON				18,727.83
44	INSURED VALUE FACTOR FOR 2007-08 - NEWCASTLE				12,758.21
44	INSURED VALUE FACTOR FOR 2007-08 - NOBLEBORO				15,837.22
44	INSURED VALUE FACTOR FOR 2007-08 - SOUTH BRISTOL				5,788.22
47	TOTAL DEBT SERVICE ALLOCATION				245,906.41
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				14,777,552.11

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
BREMEN	95.0	5.98%	868,992.41	5,305.87	874,298.28
BRISTOL	339.0	21.33%	3,099,600.03	22,188.19	3,121,788.22
DAMARISCOTTA	259.5	16.33%	2,373,017.74	14,671.54	2,387,689.28
JEFFERSON	330.0	20.76%	3,016,769.65	21,794.50	3,038,564.15
NEWCASTLE	229.0	14.41%	2,094,010.15	12,758.21	2,106,768.36
NOBLEBORO	224.0	14.09%	2,047,508.88	163,399.88	2,210,908.76
SOUTH BRISTOL	113.0	7.10%	1,031,746.84	5,788.22	1,037,535.06
TOTAL	1,589.5				14,777,552.11

	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BREMEN	284,600,000	6.690	1,903,974.00	874,298.28	874,298.28	6.22%	3.07M
BRISTOL	1,188,650,000	6.690	7,952,068.50	3,121,788.22	3,121,788.22	22.19%	2.63M
DAMARISCOTTA	364,550,000	6.690	2,438,839.50	2,387,689.28	2,387,689.28	16.97%	6.55M
JEFFERSON	356,850,000	6.690	2,387,326.50	3,038,564.15	2,387,326.50	16.97%	6.69M
NEWCASTLE	306,050,000	6.690	2,047,474.50	2,106,768.36	2,047,474.50	14.56%	6.69M
NOBLEBORO	332,000,000	6.690	2,221,080.00	2,210,908.76	2,210,908.76	15.72%	6.66M
SOUTH BRISTOL	640,100,000	6.690	4,282,269.00	1,037,535.06	1,037,535.06	7.37%	1.62M
TOTAL	3,472,800,000		23,233,032.00	14,777,552.11	14,067,020.60	100.00%	4.05M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,777,552.11	14,067,020.60	710,531.51
49B ADJUSTMENT FOR 40% OF SPECIAL EDUCATION COSTS		97,256.44-	97,256.44
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		466,980.00-	466,980.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	14,777,552.11	13,502,784.16	1,274,767.95
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			622,305.60
60 ADJUSTED STATE CONTRIBUTION			652,462.35
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 95.19%	STATE SHARE % = 4.81%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 95.58%	STATE SHARE % = 4.42%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	15,127,132.56		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BREMEN	48,306.00	874,298.28	819,619.00	6.07%	2.88
BRISTOL	172,301.00	3,121,788.22	2,928,753.88	21.69%	2.46
DAMARISCOTTA	131,912.00	2,387,689.28	2,240,111.89	16.59%	6.14
JEFFERSON		3,038,564.15	2,369,738.62	17.55%	6.64
NEWCASTLE	57,108.00	2,106,768.36	1,976,807.60	14.64%	6.46
NOBLEBORO		2,210,908.76	2,195,552.70	16.26%	6.61
SOUTH BRISTOL	57,353.00	1,037,535.06	972,200.47	7.20%	1.52
TOTAL	466,980.00	14,777,552.11	13,502,784.16	100.00%	3.89

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	42,074.97	63,433.23	0.00	0.00
August	42,074.97	63,433.23	0.00	0.00
September	42,074.97	63,433.23	0.00	0.00
October	42,074.97	63,433.23	0.00	0.00
November	42,074.97	63,433.23	142,435.00	142,435.00
December	42,074.97	63,433.23	0.00	0.00
Janurary	42,074.97	63,433.23	0.00	0.00
February	42,074.97	12,173.41	0.00	0.00
March	42,074.97	12,173.41	0.00	0.00
April	42,074.97	12,173.42	0.00	0.00
May	42,074.97	12,173.42	5,127.66	5,127.66
June	42,075.02	12,173.42	0.00	0.00
Total	504,899.69	504,899.69	147,562.66	147,562.66