

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LINCOLNVILLE

2009-10

240 - 069

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	119	77	196	0	196
10 ATTENDING PUPILS (OCTOBER 2008)	125	77	202	0	202
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	122.0	77.0	199.0 (100%)	0.0 (0%)	199.0

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	7.2 (17:1)	4.8 (16:1)	0.0 (15:1)	=	12.0	/	16.8	=	.71 X	825,005	=	585,754	0
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.5	/	0.8	=	.63 X	30,152	=	18,996	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3	/	1.0	=	.30 X	60,671	=	18,201	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3	/	1.0	=	.30 X	49,101	=	14,730	0
E. EDUCATION TECHS	1.2 (100:1)	0.8 (100:1)	0.0 (250:1)	=	2.0	/	0.0	=	2.00 X	0	=	25,374	0
F. LIBRARY TECHS	0.2 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.4	/	0.0	=	.40 X	0	=	5,437	0
G. CLERICAL	0.6 (200:1)	0.4 (200:1)	0.0 (200:1)	=	1.0	/	1.0	=	1.00 X	31,238	=	31,238	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.3 (305:1)	0.0 (315:1)	=	0.7	/	1.0	=	.70 X	72,041	=	50,429	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	6,965	0
B. Supplies and Equipment	329	455	65,471	0
C. Professional Development	56	56	11,144	0
D. Instructional Leadership Support	23	23	4,577	0
E. Co- and Extra-Curricular Student	32	108	6,368	0
F. System Administration/Support	210	210	41,790	0
G. Operations & Maintenance	962	1,143	191,438	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	121,159	0
B. Education & Library Technicians	36.00%	11,092	0
C. Clerical	29.00%	9,059	0
D. School Administrators	14.00%	7,060	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	9,054	0
16 Adjustment for Title I Revenues	-22,514	0

17 TOTALS	1212,822	0
18 E.P.S. RATES	6,095	0

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL			
	APRIL 2006	208.0	0.0	208.0			
	OCTOBER 2006	198.0	0.0	198.0			
	APRIL 2007	201.0	0.0	201.0			
	OCTOBER 2007	199.0	0.0	199.0			
	APRIL 2008	197.0	0.0	197.0			
	OCTOBER 2008	203.0	0.0	203.0			
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	=	
	K-8 PUPILS	200.0 +	1.00	X	6,095.00	=	1,225,095.00
	9-12 PUPILS	0.0 +	0.00	X	0.00	=	0.00
	ADULT EDUC. COURSES AT .1	0.0		X	0.00	=	0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,095.00	=	0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,095.00	=	0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		=	
	K-8 DISADVANTAGED @ .3054	61.1	X .15	X	6,095.00	=	55,860.68
	9-12 DISADVANTAGED @ .3054	0.0	X .15	X	0.00	=	0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,095.00	=	0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	=	0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		=	
	K-8 STUDENT ASSESSMENT	200.0		X	41.00	=	8,200.00
	9-12 STUDENT ASSESSMENT	0.0		X	41.00	=	0.00
	K-8 TECHNOLOGY RESOURCES	200.0		X	93.00	=	18,600.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	281.00	=	0.00
	K-2 PUPILS	55.5	X .10	X	6,095.00	=	33,827.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					=	
	K-8 SMALL SCHOOL ADJUSTMENT					=	0.00
	9-12 SMALL SCHOOL ADJUSTMENT					=	0.00
	OPERATING ALLOCATION						1,341,582.93
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %						1,301,335.44
30	ADJUSTED TOTAL OPERATING ALLOCATION						1,301,335.44

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					434,211.91
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					125,512.07
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					559,723.98
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,861,059.42

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LINCOLNVILLE				
	11/01/09	NEW ELEMENTARY SCHOOL	331,708.00	126,180.18	457,888.18
	05/01/10	NEW ELEMENTARY SCHOOL	0.00	119,960.66	119,960.66
42	TOTAL PRINCIPAL & INTEREST		331,708.00	246,140.84	577,848.84
43	APPROVED LEASES FOR 2008-09 - LINCOLNVILLE				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - LINCOLNVILLE				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - LINCOLNVILLE				0.00
47	TOTAL DEBT SERVICE ALLOCATION				577,848.84
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,438,908.26

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
LINCOLNVILLE	200.0		2,438,908.26		0.00		2,438,908.26			
TOTAL	200.0						2,438,908.26			
			2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	100.00%	6.69M	
LINCOLNVILLE			297,493,560	6.690	1,990,231.92		2,438,908.26	100.00%	6.69M	
TOTAL			297,493,560		1,990,231.92		2,438,908.26	100.00%	6.69M	
E. TOTALS AND ADJUSTMENTS							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						2,438,908.26	1,990,231.92	448,676.34	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						2,438,908.26	1,990,231.92	448,676.34	
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								107,097.68	
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								341,578.66	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 81.60% STATE SHARE % = 18.40%									
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 85.99% STATE SHARE % = 14.01%									
63	FYI: 100% E.P.S. TOTAL ALLOCATION						2,479,155.75			

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	0.00	0.00	28,464.88	36,398.05
August	0.00	0.00	28,464.88	36,398.05
September	0.00	0.00	28,464.88	36,398.05
October	0.00	0.00	28,464.88	36,398.05
November	0.00	0.00	28,464.88	36,398.05
December	0.00	0.00	28,464.88	36,398.05
Janurary	0.00	0.00	28,464.88	36,398.05
February	0.00	0.00	28,464.88	36,398.05
March	0.00	0.00	28,464.88	12,598.56
April	0.00	0.00	28,464.88	12,598.56
May	0.00	0.00	28,464.88	12,598.57
June	0.00	0.00	28,464.98	12,598.57
Total	0.00	0.00	341,578.66	341,578.66