

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GREAT SALT BAY CSD

2012-13

914 - 893

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	257	136	393	0	393
10 ATTENDING PUPILS (OCTOBER 2011)	267	147	414	0	414
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	262.0	141.5	403.5 (100%)	0.0 (0%)	403.5

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	15.4 (17:1)	8.8 (16:1)	0.0 (15:1)	=	24.2 /	30.0 =	=	.81 X	1435,984 =	=	1163,147	0
B. GUIDANCE	0.8 (315:1)	0.4 (315:1)	0.0 (225:1)	=	1.2 /	1.3 =	=	.92 X	57,879 =	=	53,249	0
C. LIBRARIANS	0.4 (720:1)	0.2 (720:1)	0.0 (720:1)	=	0.6 /	0.0 =	=	.60 X	0 =	=	19,357	0
D. HEALTH	0.4 (720:1)	0.2 (720:1)	0.0 (720:1)	=	0.6 /	0.0 =	=	.60 X	0 =	=	24,873	0
E. EDUCATION TECHS	2.9 (090:1)	1.6 (090:1)	0.0 (225:1)	=	4.5 /	4.9 =	=	.92 X	85,028 =	=	78,226	0
F. LIBRARY TECHS	0.6 (450:1)	0.3 (450:1)	0.0 (450:1)	=	0.9 /	1.0 =	=	.90 X	21,945 =	=	19,751	0
G. CLERICAL	1.5 (180:1)	0.8 (180:1)	0.0 (180:1)	=	2.3 /	3.0 =	=	.77 X	89,559 =	=	68,960	0
H. SCHOOL ADMIN.	1.0 (275:1)	0.5 (275:1)	0.0 (284:1)	=	1.5 /	2.0 =	=	.75 X	151,700 =	=	113,775	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	14,930	0
B. Supplies and Equipment	346	478	139,611	0
C. Professional Development	59	59	23,807	0
D. Instructional Leadership Support	24	24	9,684	0
E. Co- and Extra-Curricular Student	34	114	13,719	0
F. System Administration/Support	220	220	88,770	0
G. Operations & Maintenance	1,013	1,204	408,746	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	239,519	0
B. Education & Library Technicians	36.00%	35,272	0
C. Clerical	29.00%	19,998	0
D. School Administrators	14.00%	15,929	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	46,688	0
16 Adjustment for Title I Revenues	-43,671	0

17 TOTALS	2554,339	0
18 E.P.S. RATES	6,330	0

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	367.0	0.0	367.0		
	OCTOBER 2009	376.0	0.0	376.0		
	APRIL 2010	384.0	0.0	384.0		
	OCTOBER 2010	362.0	0.0	362.0		
	APRIL 2011	365.0	0.0	365.0		
	OCTOBER 2011	389.0	0.0	389.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	377.0 +	0.00	X	6,330.00	= 2,386,410.00
	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	6,330.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,330.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4370	164.7	X .15	X	6,330.00	= 156,382.65
	9-12 DISADVANTAGED @ .4370	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	4.0	X .700	X	6,330.00	= 17,724.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	377.0		X	43.00	= 16,211.00
	9-12 STUDENT ASSESSMENT	0.0		X	43.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	377.0		X	98.00	= 36,946.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	296.00	= 0.00
	K-2 PUPILS	118.0	X .10	X	6,330.00	= 74,694.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,688,367.65
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,607,716.62
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,607,716.62

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	64,458.95	X	101.10%	=	65,168.00
32	SPECIAL EDUCATION - EPS ALLOCATION					618,083.40
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					237,562.74
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					920,814.14
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,528,530.76

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 2011-12 - GREAT SALT BAY CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - GREAT SALT BAY CSD				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - GREAT SALT BAY CSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,528,530.76

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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	50.0	13.76%	485,525.83		0.00	485,525.83
DAMARISCOTTA	173.0	47.59%	1,679,227.79		0.00	1,679,227.79
NEWCASTLE	140.5	38.65%	1,363,777.14		0.00	1,363,777.14
 TOTAL	 363.5					 3,528,530.76
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR TOWN ALLOCATION
BREMEN			139,042,260	7.800	1,084,529.63	485,525.83
DAMARISCOTTA			237,019,520	7.800	1,848,752.26	1,679,227.79
NEWCASTLE			187,734,500	7.800	1,464,329.10	1,363,777.14
 TOTAL			 563,796,280		 4,397,610.99	 3,528,530.76
						485,525.83 13.76% 3.49M
						1,679,227.79 47.59% 7.08M
						1,363,777.14 38.65% 7.26M
						3,528,530.76 100.00% 6.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,528,530.76	3,528,530.76	0.00
49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS		185,425.02-	185,425.02
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,528,530.76	3,343,105.74	185,425.02
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
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED - PRIVATE			263.20
59E LESS MAINECARE SEED - PUBLIC			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			185,161.82
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 94.75%	STATE SHARE % = 5.25%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,609,181.79		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BREMEN	485,525.83	460,011.35	13.76%	3.31
DAMARISCOTTA	1,679,227.79	1,590,984.02	47.59%	6.71
NEWCASTLE	1,363,777.14	1,292,110.37	38.65%	6.88
TOTAL	3,528,530.76	3,343,105.74	100.00%	5.93