

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EDGECOMB

2009-10

140 - 049

1. COMPUTATION OF E.P.S. RATES

|   | K-5  | 6-8 | K-8         | 9-12      | TOTAL |
|---|------|-----|-------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2008)                                   | 84   | 8   | 92          | 0         | 92    |
| 10 ATTENDING PUPILS (OCTOBER 2008)                                | 88   | 7   | 95          | 0         | 95    |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008 | 86.0 | 7.5 | 93.5 (100%) | 0.0 ( 0%) | 93.5  |

| 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        | 5.1 (17:1)  | 0.5 (16:1)  | 0.0 (15:1)  | = | 5.6 /      | 8.7 =      | = | .64 X   | 440,480 =      | = | 281,907           | 0                |
| B. GUIDANCE        | 0.2 (350:1) | 0.0 (350:1) | 0.0 (250:1) | = | 0.2 /      | 0.6 =      | = | .33 X   | 25,372 =       | = | 8,373             | 0                |
| C. LIBRARIANS      | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 /      | 0.0 =      | = | .10 X   | 0 =            | = | 3,064             | 0                |
| D. HEALTH          | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 /      | 0.0 =      | = | .10 X   | 0 =            | = | 3,937             | 0                |
| E. EDUCATION TECHS | 0.9 (100:1) | 0.1 (100:1) | 0.0 (250:1) | = | 1.0 /      | 2.0 =      | = | .50 X   | 31,566 =       | = | 15,783            | 0                |
| F. LIBRARY TECHS   | 0.2 (500:1) | 0.0 (500:1) | 0.0 (500:1) | = | 0.2 /      | 0.3 =      | = | .67 X   | 5,800 =        | = | 3,886             | 0                |
| G. CLERICAL        | 0.4 (200:1) | 0.0 (200:1) | 0.0 (200:1) | = | 0.4 /      | 1.0 =      | = | .40 X   | 31,238 =       | = | 12,495            | 0                |
| H. SCHOOL ADMIN.   | 0.3 (305:1) | 0.0 (305:1) | 0.0 (315:1) | = | 0.3 /      | 1.0 =      | = | .30 X   | 66,038 =       | = | 19,811            | 0                |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 35  | 35    | 3,273      | 0         |
| B. Supplies and Equipment           | 329 | 455   | 30,762     | 0         |
| C. Professional Development         | 56  | 56    | 5,236      | 0         |
| D. Instructional Leadership Support | 23  | 23    | 2,151      | 0         |
| E. Co- and Extra-Curricular Student | 32  | 108   | 2,992      | 0         |
| F. System Administration/Support    | 210 | 210   | 19,635     | 0         |
| G. Operations & Maintenance         | 962 | 1,143 | 89,947     | 0         |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 56,483     | 0         |
| B. Education & Library Technicians         | 36.00%     | 7,081      | 0         |
| C. Clerical                                | 29.00%     | 3,624      | 0         |
| D. School Administrators                   | 14.00%     | 2,774      | 0         |

|  |        |   |
|--|--------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02) | 8,449  | 0 |
| 16 Adjustment for Title I Revenues   | -5,077 | 0 |

|                 |         |       |
|-----------------|---------|-------|
| 17 TOTALS       | 576,586 | 0     |
| 18 E.P.S. RATES | 6,167   | 6,692 |

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## A. OPERATING COST ALLOCATIONS

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|    |   |             |             |       |           |              |
|----|---|-------------|-------------|-------|-----------|--------------|
| 19 | SUBSIDIZABLE PUPILS                                 | K-8         | 9-12        | TOTAL |           |              |
|    | APRIL 2006  | 109.0       | 54.0        | 163.0 |           |              |
|    | OCTOBER 2006  | 100.0       | 51.0        | 151.0 |           |              |
|    | APRIL 2007  | 105.0       | 41.0        | 146.0 |           |              |
|    | OCTOBER 2007  | 114.0       | 57.0        | 171.0 |           |              |
|    | APRIL 2008  | 121.0       | 60.0        | 181.0 |           |              |
|    | OCTOBER 2008  | 116.0       | 61.0        | 177.0 |           |              |
| 21 | BASIC COUNTS  | AVG. CAL.   | DECLINING   | X     | SAU       |              |
|    |   | YEAR PUPILS | ENROLL. ADJ | X     | EPS RATES |              |
|    | K-8 PUPILS  | 118.5 +     | 0.00        | X     | 6,167.00  | = 730,789.50 |
|    | 9-12 PUPILS   | 60.5 +      | 0.00        | X     | 6,692.00  | = 404,866.00 |
|    | ADULT EDUC. COURSES AT .1                           | 0.2         |             | X     | 6,692.00  | = 1,338.40   |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000       |             | X     | 6,167.00  | = 0.00       |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.000       |             | X     | 6,692.00  | = 0.00       |
|    | WEIGHTED COUNTS                                     | PUPILS      | WEIGHTS     | X     |           |              |
|    | K-8 DISADVANTAGED @ .3534                           | 41.9        | X .15       | X     | 6,167.00  | = 38,759.60  |
|    | 9-12 DISADVANTAGED @ .3534                          | 21.4        | X .15       | X     | 6,692.00  | = 21,481.32  |
|    | K-8 LIMITED ENGLISH PROF.                           | 2.0         | X .700      | X     | 6,167.00  | = 8,633.80   |
|    | 9-12 LIMITED ENGLISH PROF.                          | 0.0         | X .700      | X     | 6,692.00  | = 0.00       |
|    | TARGETED FUNDS                                      | PUPILS      | WEIGHTS     | X     |           |              |
|    | K-8 STUDENT ASSESSMENT                              | 118.5       |             | X     | 41.00     | = 4,858.50   |
|    | 9-12 STUDENT ASSESSMENT                             | 60.5        |             | X     | 41.00     | = 2,480.50   |
|    | K-8 TECHNOLOGY RESOURCES                            | 118.5       |             | X     | 93.00     | = 11,020.50  |
|    | 9-12 TECHNOLOGY RESOURCES                           | 60.5        |             | X     | 281.00    | = 17,000.50  |
|    | K-2 PUPILS  | 46.5        | X .10       | X     | 6,167.00  | = 28,676.55  |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |             |             |       |           |              |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |             |             |       |           | = 86,677.81  |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |             |             |       |           | = 0.00       |
|    | OPERATING ALLOCATION                                |             |             |       |           | 1,356,582.98 |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |             |             |       |           | 1,315,885.49 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |             |             |       |           | 1,315,885.49 |

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B. OTHER SUBSIDIZABLE COSTS

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|    |  |      |   |         |   |              |
|----|--|------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2007-08                                     | 0.00 | X | 102.90% | = | 0.00         |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |      |   |         |   | 365,336.23   |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08                                  | 0.00 | X | 102.90% | = | 0.00         |
| 35 | TRANSPORTATION - EPS ALLOCATION  |      |   |         |   | 73,371.92    |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2008-09                                     |      |   |         |   | 15,232.57    |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |      |   |         |   | 453,940.72   |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |      |   |         |   | 1,769,826.21 |

C. DEBT SERVICE ALLOCATIONS

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| 41  | DEBT SERVICE                                      | NAME OF PROJECT       | PRINCIPAL  | INTEREST   |              |
|-----|---|-----------------------|------------|------------|--------------|
|     | EDGECOMB  |                       |            |            |              |
|     | 11/01/09  | NEW EDGECOMB ELEM SCH | 233,004.05 | 68,128.72  | 301,132.77   |
|     | 05/01/10  | NEW EDGECOMB ELEM SCH | 0.00       | 67,775.08  | 67,775.08    |
| 42  | TOTAL PRINCIPAL & INTEREST                        |                       | 233,004.05 | 135,903.80 | 368,907.85   |
| 43  | APPROVED LEASES FOR 2008-09 - EDGECOMB            |                       |            |            | 0.00         |
| 43A | APPROVED LEASE PURCHASES FOR 2008-09 - EDGECOMB   |                       |            |            | 0.00         |
| 44  | INSURED VALUE FACTOR FOR 2007-08 - EDGECOMB       |                       |            |            | 2,492.17     |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                       |            |            | 371,400.02   |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                       |            |            | 2,141,226.23 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION |                       |                      |                   | TOTAL ALLOCATION  | LOCAL CONTRIBUTION |
|--|-----------------------|----------------------|-------------------|-------------------|--------------------|
| EDGECOMB   | AVG. CAL. YEAR PUPILS | OPERATING ALLOCATION | + DEBT ALLOCATION | = TOWN ALLOCATION |                    |
|  | 179.0 100.00%         | 2,141,226.23         | 0.00              | 2,141,226.23      |                    |
| TOTAL  | 179.0                 |                      |                   | 2,141,226.23      |                    |

| EDGECOMB | 2008 STATE VALUATION | MILL EXPECTATION | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|----------|----------------------|------------------|-------------------|----|-----------------|--------------------|--------------------|
|          | 234,000,000          | 6.690            | 1,565,460.00      |    | 2,141,226.23    | 1,565,460.00       | 100.00% 6.69M      |
| TOTAL    | 234,000,000          |                  | 1,565,460.00      |    | 2,141,226.23    | 1,565,460.00       | 100.00% 6.69M      |

| E. TOTALS AND ADJUSTMENTS |  |  |  | TOTAL ALLOCATION       | LOCAL CONTRIBUTION     | STATE CONTRIBUTION |
|---------------------------|--|--|--|------------------------|------------------------|--------------------|
| 49                        | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              |  |  | 2,141,226.23           | 1,565,460.00           | 575,766.23         |
| 50                        | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           |  |  | 2,141,226.23           | 1,565,460.00           | 575,766.23         |
| 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         |  |  |                        |                        | 84,240.00          |
| 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                            |  |  |                        |                        | 491,526.23         |
| 61                        | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          |  |  | LOCAL SHARE % = 73.11% | STATE SHARE % = 26.89% |                    |
| 62                        | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): |  |  | LOCAL SHARE % = 77.04% | STATE SHARE % = 22.96% |                    |
| 63                        | FYI: 100% E.P.S. TOTAL ALLOCATION  |  |  | 2,181,923.72           |                        |                    |

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  
A U G U S T A 04333

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

| MONTH     | SUBSIDY    | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|------------|--------------|--------------|--------------|
| July      | 10,218.19  | 16,458.19    | 0.00         | 0.00         |
| August    | 10,218.19  | 16,458.19    | 0.00         | 0.00         |
| September | 10,218.19  | 16,458.20    | 0.00         | 0.00         |
| October   | 10,218.19  | 16,458.20    | 0.00         | 0.00         |
| November  | 10,218.19  | 16,458.20    | 301,132.77   | 301,132.77   |
| December  | 10,218.19  | 16,458.20    | 0.00         | 0.00         |
| Janurary  | 10,218.19  | 16,458.20    | 0.00         | 0.00         |
| February  | 10,218.19  | 1,482.20     | 0.00         | 0.00         |
| March     | 10,218.19  | 1,482.20     | 0.00         | 0.00         |
| April     | 10,218.19  | 1,482.20     | 0.00         | 0.00         |
| May       | 10,218.19  | 0.00         | 67,775.08    | 67,775.08    |
| June      | 10,218.29  | 0.00         | 0.00         | 0.00         |
| Total     | 122,618.38 | 119,653.98   | 368,907.85   | 368,907.85   |