

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LINCOLNVILLE

2010-11

240 - 069

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	124	77	201	0	201
10 ATTENDING PUPILS (OCTOBER 2009)	114	73	187	0	187
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	119.0	75.0	194.0 (100%)	0.0 (0%)	194.0

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	7.0 (17:1)	4.7 (16:1)	0.0 (15:1)	=	11.7 /	16.8 =	=	.70 X	855,679 =	=	598,975	0
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.5 /	0.8 =	=	.63 X	30,906 =	=	19,471	0
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	1.0 =	=	.20 X	62,188 =	=	12,438	0
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.9 =	=	.22 X	45,296 =	=	9,965	0
E. EDUCATION TECHS	1.2 (100:1)	0.8 (100:1)	0.0 (250:1)	=	2.0 /	0.0 =	=	2.00 X	0 =	=	26,008	0
F. LIBRARY TECHS	0.2 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.4 /	0.0 =	=	.40 X	0 =	=	5,573	0
G. CLERICAL	0.6 (200:1)	0.4 (200:1)	0.0 (200:1)	=	1.0 /	1.0 =	=	1.00 X	32,019 =	=	32,019	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.6 /	0.9 =	=	.67 X	66,458 =	=	44,527	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	6,984	0
B. Supplies and Equipment	337	466	65,378	0
C. Professional Development	57	57	11,058	0
D. Instructional Leadership Support	24	24	4,656	0
E. Co- and Extra-Curricular Student	33	111	6,402	0
F. System Administration/Support	215	215	41,710	0
G. Operations & Maintenance	986	1,172	191,284	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	121,761	0
B. Education & Library Technicians	36.00%	11,369	0
C. Clerical	29.00%	9,286	0
D. School Administrators	14.00%	6,234	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	9,046	0
16 Adjustment for Title I Revenues	-23,531	0

17 TOTALS	1210,612	0
18 E.P.S. RATES	6,240	0

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	202.0	0.0	202.0		
	OCTOBER 2009	188.0	0.0	188.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	195.0 +	3.33	X	6,240.00	= 1,237,579.20
	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	6,240.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,240.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3936	76.8	X .15	X	6,240.00	= 71,884.80
	9-12 DISADVANTAGED @ .3936	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,240.00	= 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	195.0		X	42.00	= 8,190.00
	9-12 STUDENT ASSESSMENT	0.0		X	42.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	195.0		X	95.00	= 18,525.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	288.00	= 0.00
	K-2 PUPILS	55.0	X .10	X	6,240.00	= 34,320.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,370,499.00
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,329,384.03
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,329,384.03

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	21,256.16	X	102.50%	=	21,787.56
32	SPECIAL EDUCATION - EPS ALLOCATION					262,603.94
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					128,131.14
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					412,522.64
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,741,906.67

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LINCOLNVILLE				
	11/01/10	NEW ELEMENTARY SCHOOL	331,708.00	119,960.66	451,668.66
	05/01/11	NEW ELEMENTARY SCHOOL	0.00	110,497.03	110,497.03
42	TOTAL PRINCIPAL & INTEREST		331,708.00	230,457.69	562,165.69
43	APPROVED LEASES FOR 2009-10 - LINCOLNVILLE				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - LINCOLNVILLE				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - LINCOLNVILLE				0.00
47	TOTAL DEBT SERVICE ALLOCATION				562,165.69
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,304,072.36

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION	
LINCOLNVILLE	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION			
	195.0 100.00%	2,304,072.36	0.00	2,304,072.36			
TOTAL	195.0			2,304,072.36			
LINCOLNVILLE	2009 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION			
	313,859,100	6.960	2,184,459.34	2,304,072.36	2,184,459.34	100.00% 6.96M	
TOTAL	313,859,100		2,184,459.34	2,304,072.36	2,184,459.34	100.00% 6.96M	
	NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION				43,689.19		
	NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.				23,150.13		
	TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT				2,251,298.66	103.06% 7.17M	
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				2,304,072.36	2,251,298.66	52,773.70
49A	ADJUSTMENT FOR DEBT SERVICE PER 20-A MRSA SECTION 15689 SUB-SECTION 2					421,511.44-	421,511.44
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				2,304,072.36	1,829,787.22	474,285.14
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						0.00
60	ADJUSTED STATE CONTRIBUTION						474,285.14
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 97.71% STATE SHARE % = 2.29%						
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 79.42% STATE SHARE % = 20.58%						
63	FYI: 100% E.P.S. TOTAL ALLOCATION				2,345,187.33		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
LINCOLNVILLE	2,304,072.36	1,829,787.22	100.00%	5.83
TOTAL	2,304,072.36	1,829,787.22	100.00%	5.83

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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	39,523.76	39,523.76
August	0.00	0.00	39,523.76	39,523.76
September	0.00	0.00	39,523.76	39,523.76
October	0.00	0.00	39,523.76	39,523.76
November	0.00	0.00	39,523.76	39,523.76
December	0.00	0.00	39,523.76	39,523.76
Janurary	0.00	0.00	39,523.76	39,523.76
February	0.00	0.00	39,523.76	39,523.76
March	0.00	0.00	39,523.76	39,523.76
April	0.00	0.00	39,523.76	39,523.76
May	0.00	0.00	39,523.76	39,523.77
June	0.00	0.00	39,523.78	39,523.77
Total	0.00	0.00	474,285.14	474,285.14