

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AIRLINE CSD

2011-12

908 - 881

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	33	13	46	0	46
10 ATTENDING PUPILS (OCTOBER 2010)	26	16	42	0	42
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	29.5	14.5	44.0 (100%)	0.0 (0%)	44.0

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	1.7 (17:1)	0.9 (16:1)	0.0 (15:1)	=	2.6 /	4.1 =	=	.63 X	213,389 =	=	134,435	0
B. GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1 /	0.3 =	=	.33 X	12,158 =	=	4,012	0
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
E. EDUCATION TECHS	0.3 (100:1)	0.1 (100:1)	0.0 (250:1)	=	0.4 /	1.3 =	=	.31 X	21,187 =	=	6,568	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,416	0
G. CLERICAL	0.1 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.2 /	1.0 =	=	.20 X	31,706 =	=	6,341	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1 /	0.5 =	=	.20 X	34,386 =	=	6,877	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	1,628	0
B. Supplies and Equipment	342	473	15,048	0
C. Professional Development	58	58	2,552	0
D. Instructional Leadership Support	24	24	1,056	0
E. Co- and Extra-Curricular Student	34	113	1,496	0
F. System Administration/Support	218	218	9,592	0
G. Operations & Maintenance	1,002	1,191	44,088	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	26,305	0
B. Education & Library Technicians	36.00%	2,874	0
C. Clerical	29.00%	1,839	0
D. School Administrators	14.00%	963	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-13,528	0
16 Adjustment for Title I Revenues	-27,959	0

17 TOTALS	225,602	0
18 E.P.S. RATES	5,127	6,839

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	38.0	17.0	55.0		
	OCTOBER 2008	46.0	20.0	66.0		
	APRIL 2009	44.0	21.0	65.0		
	OCTOBER 2009	47.0	17.0	64.0		
	APRIL 2010	46.0	17.0	63.0		
	OCTOBER 2010	42.0	20.0	62.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	44.0 +	0.00	X	5,127.00	= 225,588.00
	9-12 PUPILS	18.5 +	0.00	X	6,839.00	= 126,521.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,839.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,127.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,839.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5476	24.1	X .15	X	5,127.00	= 18,534.11
	9-12 DISADVANTAGED @ .5476	10.1	X .15	X	6,839.00	= 10,361.09
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,127.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,839.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	44.0		X	43.00	= 1,892.00
	9-12 STUDENT ASSESSMENT	18.5		X	43.00	= 795.50
	K-8 TECHNOLOGY RESOURCES	44.0		X	97.00	= 4,268.00
	9-12 TECHNOLOGY RESOURCES	18.5		X	293.00	= 5,420.50
	K-2 PUPILS	14.5	X .10	X	5,127.00	= 7,434.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 29,295.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					430,109.85
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					417,206.55
30	ADJUSTED TOTAL OPERATING ALLOCATION					417,206.55

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					66,636.78
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	13,496.52	X	101.60%	=	13,712.46
35	TRANSPORTATION - EPS ALLOCATION					68,203.09
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					16,845.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					165,397.33
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					582,603.88

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 2010-11 - AIRLINE CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - AIRLINE CSD				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - AIRLINE CSD				3,662.56
47	TOTAL DEBT SERVICE ALLOCATION				3,662.56
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				586,266.44

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION
AMHERST	27.0	45.38%	266,047.71	0.00	266,047.71
AURORA	20.5	34.45%	201,968.79	0.00	201,968.79
GREAT POND PLT	6.5	10.92%	64,020.30	0.00	64,020.30
OSBORN	5.5	9.25%	54,229.65	0.00	54,229.65
TOTAL	59.5				586,266.45

	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION			
AMHERST	25,400,000	7.500	190,500.00	266,047.71	190,500.00	42.75%	7.50M
AURORA	18,250,000	7.500	136,875.00	201,968.79	136,875.00	30.72%	7.50M
GREAT POND PLT	30,850,000	7.500	231,375.00	64,020.30	64,020.30	14.37%	2.08M
OSBORN	14,300,000	7.500	107,250.00	54,229.65	54,229.65	12.16%	3.79M
TOTAL	88,800,000		666,000.00	586,266.45	445,624.95	100.00%	5.02M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION					8,912.50		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.					7,529.72		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT					462,067.17	103.69%	5.20M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	586,266.44	462,067.17	124,199.27
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	586,266.44	462,067.17	124,199.27
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
59E LESS MAINECARE SEED			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			124,199.27
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 78.82%	STATE SHARE % = 21.18%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 78.82%	STATE SHARE % = 21.18%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	599,169.74		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
AMHERST	266,047.71	197,533.72	42.75%	0.00
AURORA	201,968.79	141,947.03	30.72%	0.00
GREAT POND PLT	64,020.30	66,399.05	14.37%	0.00
OSBORN	54,229.64	56,187.37	12.16%	0.00
TOTAL	586,266.44	462,067.17	100.00%	0.00

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	10,349.93	10,349.93	0.00	0.00
August	10,349.93	10,349.94	0.00	0.00
September	10,349.93	10,349.94	0.00	0.00
October	10,349.93	10,349.94	0.00	0.00
November	10,349.93	10,349.94	0.00	0.00
December	10,349.93	10,349.94	0.00	0.00
Janurary	10,349.93	10,349.94	0.00	0.00
February	10,349.93	10,349.94	0.00	0.00
March	10,349.93	10,349.94	0.00	0.00
April	10,349.93	10,349.94	0.00	0.00
May	10,349.93	10,349.94	0.00	0.00
June	10,350.04	10,349.94	0.00	0.00
Total	124,199.27	124,199.27	0.00	0.00