

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GREAT SALT BAY CSD

2011-12

914 - 893

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	272	132	404	0	404
10 ATTENDING PUPILS (OCTOBER 2010)	257	133	390	0	390
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	264.5	132.5	397.0 (100%)	0.0 ( 0%)	397.0

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	15.6 (17:1)	8.3 (16:1)	0.0 (15:1)	=	23.9 /	28.9 =	=	.83 X	1386,851 =	=	1151,086	0
B. GUIDANCE	0.8 (350:1)	0.4 (350:1)	0.0 (250:1)	=	1.2 /	1.2 =	=	1.00 X	51,887 =	=	51,887	0
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	0.0 =	=	.50 X	0 =	=	15,956	0
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	0.0 =	=	.50 X	0 =	=	20,502	0
E. EDUCATION TECHS	2.6 (100:1)	1.3 (100:1)	0.0 (250:1)	=	3.9 /	6.2 =	=	.63 X	105,886 =	=	66,708	0
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.0 (500:1)	=	0.8 /	1.0 =	=	.80 X	21,706 =	=	17,365	0
G. CLERICAL	1.3 (200:1)	0.7 (200:1)	0.0 (200:1)	=	2.0 /	2.0 =	=	1.00 X	64,311 =	=	64,311	0
H. SCHOOL ADMIN.	0.9 (305:1)	0.4 (305:1)	0.0 (315:1)	=	1.3 /	2.0 =	=	.65 X	150,049 =	=	97,532	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	14,689	0
B. Supplies and Equipment	342	473	135,774	0
C. Professional Development	58	58	23,026	0
D. Instructional Leadership Support	24	24	9,528	0
E. Co- and Extra-Curricular Student	34	113	13,498	0
F. System Administration/Support	218	218	86,546	0
G. Operations & Maintenance	1,002	1,191	397,794	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	235,492	0
B. Education & Library Technicians	36.00%	30,266	0
C. Clerical	29.00%	18,650	0
D. School Administrators	14.00%	13,654	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	53,942	0
16 Adjustment for Title I Revenues	-66,896	0

17 TOTALS	2451,310	0
18 E.P.S. RATES	6,175	0

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	394.0	0.0	394.0		
	OCTOBER 2008	366.0	0.0	366.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	373.0 +	1.83	X	6,175.00	= 2,314,575.25
	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	6,175.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,175.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3840	143.2	X .15	X	6,175.00	= 132,639.00
	9-12 DISADVANTAGED @ .3840	0.0	X .15	X	0.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	4.0	X .700	X	6,175.00	= 17,290.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	373.0		X	43.00	= 16,039.00
	9-12 STUDENT ASSESSMENT	0.0		X	43.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	373.0		X	97.00	= 36,181.00
	9-12 TECHNOLOGY RESOURCES	0.0		X	293.00	= 0.00
	K-2 PUPILS	110.0	X .10	X	6,175.00	= 67,925.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,584,649.25
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,507,109.77
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,507,109.77

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					546,829.90
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					234,257.09
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					74,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					855,086.99
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,362,196.76

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - GREAT SALT BAY CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - GREAT SALT BAY CSD				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - GREAT SALT BAY CSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,362,196.76

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914 - 893

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
BREMEN	50.5	14.41%	484,492.55		0.00		484,492.55			
DAMARISCOTTA	152.5	43.51%	1,462,891.81		0.00		1,462,891.81			
NEWCASTLE	147.5	42.08%	1,414,812.40		0.00		1,414,812.40			
 TOTAL	 350.5						 3,362,196.76			
			2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BREMEN			140,034,320	7.470	1,046,056.37		484,492.55	484,492.55	14.41%	3.46M
DAMARISCOTTA			229,942,500	7.470	1,717,670.48		1,462,891.81	1,462,891.81	43.51%	6.36M
NEWCASTLE			197,329,350	7.470	1,474,050.24		1,414,812.40	1,414,812.40	42.08%	7.17M
 TOTAL			 567,306,170		 4,237,777.09		 3,362,196.76	 3,362,196.76	 100.00%	 5.93M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,362,196.76	3,362,196.76	0.00
49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS		164,048.97-	164,048.97
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,362,196.76	3,198,147.79	164,048.97
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 ADJUSTED STATE CONTRIBUTION			164,048.97
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 % = 95.12%	STATE SHARE % = 4.88%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,439,736.24		

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BREMEN	484,492.55	460,853.10	14.41%	3.29
DAMARISCOTTA	1,462,891.81	1,391,514.10	43.51%	6.05
NEWCASTLE	1,414,812.40	1,345,780.59	42.08%	6.82
TOTAL	3,362,196.76	3,198,147.79	100.00%	5.64

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	13,670.74	13,670.74	0.00	0.00
August	13,670.74	13,670.74	0.00	0.00
September	13,670.74	13,670.74	0.00	0.00
October	13,670.74	13,670.75	0.00	0.00
November	13,670.74	13,670.75	0.00	0.00
December	13,670.74	13,670.75	0.00	0.00
Janurary	13,670.74	13,670.75	0.00	0.00
February	13,670.74	13,670.75	0.00	0.00
March	13,670.74	13,670.75	0.00	0.00
April	13,670.74	13,670.75	0.00	0.00
May	13,670.74	13,670.75	0.00	0.00
June	13,670.83	13,670.75	0.00	0.00
Total	164,048.97	164,048.97	0.00	0.00