

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

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

GREENVILLE

2011-12

180 - 060

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	109	49	158	90	248
10 ATTENDING PUPILS (OCTOBER 2010)	112	45	157	82	239
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	110.5	47.0	157.5 ( 65%)	86.0 ( 35%)	243.5

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	6.5 (17:1)	2.9 (16:1)	5.7 (15:1)	=	15.1 /	18.6 =	=	.81 X	967,064 =	=	509,159	274,163
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.3 (250:1)	=	0.7 /	0.8 =	=	.88 X	51,058 =	=	29,205	15,726
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.5 =	=	.60 X	17,073 =	=	6,659	3,585
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	7,996	4,305
E. EDUCATION TECHS	1.1 (100:1)	0.5 (100:1)	0.3 (250:1)	=	1.9 /	1.0 =	=	1.90 X	16,673 =	=	20,591	11,088
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.5 /	0.0 =	=	.50 X	0 =	=	4,601	2,477
G. CLERICAL	0.6 (200:1)	0.2 (200:1)	0.4 (200:1)	=	1.2 /	2.0 =	=	.60 X	59,557 =	=	23,227	12,507
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.3 (315:1)	=	0.9 /	1.0 =	=	.90 X	71,898 =	=	42,060	22,648

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	5,828	3,182
B. Supplies and Equipment	342	473	53,865	40,678
C. Professional Development	58	58	9,135	4,988
D. Instructional Leadership Support	24	24	3,780	2,064
E. Co- and Extra-Curricular Student	34	113	5,355	9,718
F. System Administration/Support	218	218	34,335	18,748
G. Operations & Maintenance	1,002	1,191	157,815	102,426

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	105,074	56,578
B. Education & Library Technicians	36.00%	9,069	4,883
C. Clerical	29.00%	6,736	3,627
D. School Administrators	14.00%	5,888	3,171

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-38,804	-20,897
16 Adjustment for Title I Revenues	-34,695	-18,682

17 TOTALS	966,878	556,982
18 E.P.S. RATES	6,139	6,477

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	132.0	77.0	209.0		
	OCTOBER 2008	122.0	66.0	188.0		
	APRIL 2009	118.0	66.0	184.0		
	OCTOBER 2009	125.0	68.0	193.0		
	APRIL 2010	124.0	67.0	191.0		
	OCTOBER 2010	120.0	56.0	176.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	122.0 +	1.50	X	6,139.00	= 758,166.50
	9-12 PUPILS	61.5 +	5.16	X	6,477.00	= 431,756.82
	ADULT EDUC. COURSES AT .1	0.5		X	6,477.00	= 3,238.50
	K-8 EQUIV. INSTR. PUPILS	0.125		X	6,139.00	= 767.38
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,477.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5250	64.1	X .15	X	6,139.00	= 59,026.49
	9-12 DISADVANTAGED @ .5250	32.3	X .15	X	6,477.00	= 31,381.07
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,139.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,477.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	122.0		X	43.00	= 5,246.00
	9-12 STUDENT ASSESSMENT	61.5		X	43.00	= 2,644.50
	K-8 TECHNOLOGY RESOURCES	122.0		X	97.00	= 11,834.00
	9-12 TECHNOLOGY RESOURCES	61.5		X	293.00	= 18,019.50
	K-2 PUPILS	38.0	X .10	X	6,139.00	= 23,328.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 67,965.10
	9-12 SMALL SCHOOL ADJUSTMENT					= 105,991.36
	OPERATING ALLOCATION					1,519,365.42
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,473,784.45
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,473,784.45

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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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					266,462.64
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	13,406.60	X	101.60%	=	13,621.11
35	TRANSPORTATION - EPS ALLOCATION					72,554.21
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					352,637.96
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,826,422.41

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 - GREENVILLE				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - GREENVILLE				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - GREENVILLE				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,826,422.41

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION
GREENVILLE	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
	183.5		1,826,422.41	0.00	1,826,422.41	
TOTAL	183.5				1,826,422.41	

GREENVILLE	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	349,400,000	7.470	2,610,018.00	1,826,422.41	1,826,422.41	100.00% 5.23M
TOTAL	349,400,000		2,610,018.00	1,826,422.41	1,826,422.41	100.00% 5.23M

E. TOTALS AND ADJUSTMENTS			TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		1,826,422.41	1,826,422.41	0.00
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS			79,938.79-	79,938.79
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		1,826,422.41	1,746,483.62	79,938.79
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				79,938.79
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 % = 95.62%	STATE SHARE % = 4.38%		
63	FYI: 100% E.P.S. TOTAL ALLOCATION		1,872,003.38		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS

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GREENVILLE

1,826,422.41

1,746,483.62 100.00%

5.00

TOTAL

1,826,422.41

1,746,483.62 100.00%

5.00

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	6,661.56	6,661.56	0.00	0.00
August	6,661.56	6,661.56	0.00	0.00
September	6,661.56	6,661.56	0.00	0.00
October	6,661.56	6,661.56	0.00	0.00
November	6,661.56	6,661.56	0.00	0.00
December	6,661.56	6,661.57	0.00	0.00
Janurary	6,661.56	6,661.57	0.00	0.00
February	6,661.56	0.00	0.00	0.00
March	6,661.56	13,323.10	0.00	0.00
April	6,661.56	6,661.58	0.00	0.00
May	6,661.56	6,661.58	0.00	0.00
June	6,661.63	6,661.59	0.00	0.00
Total	79,938.79	79,938.79	0.00	0.00