

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 12

2008-09

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	86	43	129	64	193
10 ATTENDING PUPILS (OCTOBER 2007)	82	45	127	60	187
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	84.0	44.0	128.0 (67%)	62.0 (33%)	190.0

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	4.9 (17:1)	2.8 (16:1)	4.1 (15:1)	=	11.8 /	20.0 =	=	.59 X	828,720 =	=	327,593	161,352
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.2 (250:1)	=	0.5 /	0.9 =	=	.56 X	32,964 =	=	12,368	6,092
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	5,985	2,948
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	7,691	3,788
E. EDUCATION TECHS	0.8 (100:1)	0.4 (100:1)	0.2 (250:1)	=	1.4 /	3.5 =	=	.40 X	59,589 =	=	15,970	7,866
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	0.0 =	=	.40 X	0 =	=	3,540	1,744
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.3 (200:1)	=	0.9 /	1.0 =	=	.90 X	29,657 =	=	17,883	8,808
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.2 (315:1)	=	0.6 /	1.0 =	=	.60 X	70,011 =	=	28,145	13,862

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	4,352	2,108
B. Supplies and Equipment	320	442	40,960	27,404
C. Professional Development	54	54	6,912	3,348
D. Instructional Leadership Support	22	22	2,816	1,364
E. Co- and Extra-Curricular Student	31	105	3,968	6,510
F. System Administration/Support	204	204	26,112	12,648
G. Operations & Maintenance	935	1,111	119,680	68,882

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	67,191	33,094
B. Education & Library Technicians	36.00%	7,024	3,460
C. Clerical	29.00%	5,186	2,554
D. School Administrators	14.00%	3,940	1,941

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	15,206	7,488
16 Adjustment for Title I Revenues	-21,570	-10,624

17 TOTALS	700,951	366,637
18 E.P.S. RATES	5,476	5,914

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	116.0	65.0	181.0		
	OCTOBER 2005	105.0	63.0	168.0		
	APRIL 2006	111.0	62.0	173.0		
	OCTOBER 2006	112.0	56.0	168.0		
	APRIL 2007	114.0	56.0	170.0		
	OCTOBER 2007	118.0	53.0	171.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	116.0 +	0.00	X	5,476.00	= 635,216.00
	9-12 PUPILS	54.5 +	4.66	X	5,914.00	= 349,872.24
	ADULT EDUC. COURSES AT .1	0.0		X	5,914.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,476.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,914.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3898	45.2	X .15	X	5,476.00	= 37,127.28
	9-12 DISADVANTAGED @ .3898	21.2	X .15	X	5,914.00	= 18,806.52
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,476.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,914.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	116.0		X	40.00	= 4,640.00
	9-12 STUDENT ASSESSMENT	54.5		X	40.00	= 2,180.00
	K-8 TECHNOLOGY RESOURCES	116.0		X	90.00	= 10,440.00
	9-12 TECHNOLOGY RESOURCES	54.5		X	273.00	= 14,878.50
	K-2 PUPILS	36.5	X .10	X	5,476.00	= 19,987.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 136,162.18
	9-12 SMALL SCHOOL ADJUSTMENT					= 79,296.48
	OPERATING ALLOCATION					1,308,606.60
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,269,348.40
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,269,348.40

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	29,262.84	X	102.90%	=	30,111.46
32	SPECIAL EDUCATION - EPS ALLOCATION					154,799.73
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					52,803.72
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					237,714.91
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,507,063.31

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 2007-08 - S.A.D. 12				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 12				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 12				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,507,063.31

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION			
AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION					
JACKMAN	135.0 79.18%	1,193,292.73	0.00	1,193,292.73				
MOOSE RIVER	35.5 20.82%	313,770.58	0.00	313,770.58				
TOTAL	170.5			1,507,063.31				
	2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
JACKMAN	61,900,000	6.790	420,301.00		1,193,292.73	420,301.00	68.97%	6.79M
MOOSE RIVER	27,850,000	6.790	189,101.50		313,770.58	189,101.50	31.03%	6.79M
TOTAL	89,750,000		609,402.50		1,507,063.31	609,402.50	100.00%	6.79M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,507,063.31	609,402.50	897,660.81		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,507,063.31	609,402.50	897,660.81		
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		
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					897,660.81		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 40.44%	STATE SHARE % = 59.56%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 40.44%	STATE SHARE % = 59.56%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION			1,546,321.51				

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	74,805.06	76,600.06	0.00	0.00
August	74,805.06	76,600.06	0.00	0.00
September	74,805.06	0.00	0.00	0.00
October	74,805.06	0.00	0.00	0.00
November	74,805.06	0.00	0.00	0.00
December	74,805.06	306,400.24	0.00	0.00
Janurary	74,805.06	76,600.07	0.00	0.00
February	74,805.06	72,292.07	0.00	0.00
March	74,805.06	72,292.07	0.00	0.00
April	74,805.06	72,292.08	0.00	0.00
May	74,805.06	72,292.08	0.00	0.00
June	74,805.15	72,292.08	0.00	0.00
Total	897,660.81	897,660.81	0.00	0.00