

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 76

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)	20	10	30	0	30
10 ATTENDING PUPILS (OCTOBER 2007)	23	7	30	0	30
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	21.5	8.5	30.0 (100%)	0.0 (0%)	30.0

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	1.3 (17:1)	0.5 (16:1)	0.0 (15:1)	=	1.8	/	2.6	=	.69 X	129,058	=	89,050	0
B. GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1	/	0.0	=	.10 X	0	=	2,978	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	0.2 (100:1)	0.1 (100:1)	0.0 (250:1)	=	0.3	/	0.2	=	1.50 X	2,789	=	4,184	0
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.0	/	0.2	=	.00 X	3,552	=	0	0
G. CLERICAL	0.1 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.1	/	0.3	=	.33 X	8,267	=	2,728	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1	/	0.6	=	.17 X	38,506	=	6,546	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	1,020	0
B. Supplies and Equipment	320	442	9,600	0
C. Professional Development	54	54	1,620	0
D. Instructional Leadership Support	22	22	660	0
E. Co- and Extra-Curricular Student	31	105	930	0
F. System Administration/Support	204	204	6,120	0
G. Operations & Maintenance	935	1,111	28,050	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	17,485	0
B. Education & Library Technicians	36.00%	1,506	0
C. Clerical	29.00%	791	0
D. School Administrators	14.00%	916	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-6,360	0
16 Adjustment for Title I Revenues	-4,581	0

17 TOTALS	163,242	0
18 E.P.S. RATES	5,441	6,157

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	33.0	17.0	50.0		
	OCTOBER 2005	33.0	17.0	50.0		
	APRIL 2006	34.0	17.0	51.0		
	OCTOBER 2006	31.0	13.0	44.0		
	APRIL 2007	30.0	13.0	43.0		
	OCTOBER 2007	30.0	12.0	42.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	30.0 +	1.83	X	5,441.00	= 173,187.03
	9-12 PUPILS	12.5 +	0.00	X	6,157.00	= 76,962.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,157.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,441.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,157.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3000	9.0	X .15	X	5,441.00	= 7,345.35
	9-12 DISADVANTAGED @ .3000	3.8	X .15	X	6,157.00	= 3,509.49
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,441.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,157.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	30.0		X	40.00	= 1,200.00
	9-12 STUDENT ASSESSMENT	12.5		X	40.00	= 500.00
	K-8 TECHNOLOGY RESOURCES	30.0		X	90.00	= 2,700.00
	9-12 TECHNOLOGY RESOURCES	12.5		X	273.00	= 3,412.50
	K-2 PUPILS	12.0	X .10	X	5,441.00	= 6,529.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 30,138.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					305,484.07
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					296,319.54
30	ADJUSTED TOTAL OPERATING ALLOCATION					296,319.54

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					76,277.45
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					91,766.56
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					168,044.01
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					464,363.55

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. 76				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 76				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 76				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				464,363.55

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
SWANS ISLAND	42.5 100.00%	464,363.55	0.00	464,363.55	
TOTAL	42.5			464,363.55	

SWANS ISLAND	2007 STATE VALUATION	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	122,400,000	6.790	831,096.00	464,363.55	464,363.55	100.00% 3.79M
TOTAL	122,400,000		831,096.00	464,363.55	464,363.55	100.00% 3.79M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			464,363.55	464,363.55	0.00
49B	ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS				34,324.85-	34,324.85
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			464,363.55	430,038.70	34,324.85
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	ADJUSTED STATE CONTRIBUTION					34,324.85
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 % = 92.61%	STATE SHARE % = 7.39%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			473,528.08		

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

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN				TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
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SWANS ISLAND

464,363.55

430,038.70 100.00%

3.51

TOTAL

464,363.55

430,038.70 100.00%

3.51

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	2,860.40	3,178.22	0.00	0.00
August	2,860.40	3,178.22	0.00	0.00
September	2,860.40	3,178.22	0.00	0.00
October	2,860.40	3,178.23	0.00	0.00
November	2,860.40	3,178.23	0.00	0.00
December	2,860.40	3,178.23	0.00	0.00
Janurary	2,860.40	3,178.23	0.00	0.00
February	2,860.40	2,415.45	0.00	0.00
March	2,860.40	2,415.45	0.00	0.00
April	2,860.40	2,415.45	0.00	0.00
May	2,860.40	2,415.46	0.00	0.00
June	2,860.45	2,415.46	0.00	0.00
Total	34,324.85	34,324.85	0.00	0.00