

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 12

2010-11

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	73	51	124	55	179
10 ATTENDING PUPILS (OCTOBER 2009)	73	42	115	62	177
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	73.0	46.5	119.5 ( 67%)	58.5 ( 33%)	178.0

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	4.3 (17:1)	2.9 (16:1)	3.9 (15:1)	=	11.1 /	19.6 =	=	.57 X	869,437 =	=	332,038	163,541
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.2 (250:1)	=	0.5 /	1.0 =	=	.50 X	43,343 =	=	14,520	7,152
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	6,313	3,109
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,112	3,995
E. EDUCATION TECHS	0.7 (100:1)	0.5 (100:1)	0.2 (250:1)	=	1.4 /	1.0 =	=	1.40 X	18,887 =	=	17,716	8,726
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	2,801	1,379
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.3 (200:1)	=	0.9 /	0.9 =	=	1.00 X	28,152 =	=	18,862	9,290
H. SCHOOL ADMIN.	0.2 (305:1)	0.2 (305:1)	0.2 (315:1)	=	0.6 /	1.0 =	=	.60 X	73,842 =	=	29,684	14,621

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	4,302	2,106
B. Supplies and Equipment	337	466	40,272	27,261
C. Professional Development	57	57	6,812	3,335
D. Instructional Leadership Support	24	24	2,868	1,404
E. Co- and Extra-Curricular Student	33	111	3,944	6,494
F. System Administration/Support	215	215	25,693	12,578
G. Operations & Maintenance	986	1,172	117,827	68,562

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	68,587	33,781
B. Education & Library Technicians	36.00%	7,386	3,638
C. Clerical	29.00%	5,470	2,694
D. School Administrators	14.00%	4,156	2,047

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	15,598	7,682
16 Adjustment for Title I Revenues	-16,394	-8,074

17 TOTALS	716,566	375,320
18 E.P.S. RATES	5,996	6,416

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	114.0	56.0	170.0		
	OCTOBER 2007	118.0	53.0	171.0		
	APRIL 2008	112.0	50.0	162.0		
	OCTOBER 2008	109.0	45.0	154.0		
	APRIL 2009	109.0	45.0	154.0		
	OCTOBER 2009	101.0	46.0	147.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	105.0 +	5.50	X	5,996.00	= 662,558.00
	9-12 PUPILS	45.5 +	3.66	X	6,416.00	= 315,410.56
	ADULT EDUC. COURSES AT .1	0.0		X	6,416.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	1.750		X	5,996.00	= 10,493.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,416.00	= 2,406.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4851	50.9	X .15	X	5,996.00	= 45,779.46
	9-12 DISADVANTAGED @ .4851	22.1	X .15	X	6,416.00	= 21,269.04
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	5,996.00	= 12,591.60
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,416.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	105.0		X	42.00	= 4,410.00
	9-12 STUDENT ASSESSMENT	45.5		X	42.00	= 1,911.00
	K-8 TECHNOLOGY RESOURCES	105.0		X	95.00	= 9,975.00
	9-12 TECHNOLOGY RESOURCES	45.5		X	288.00	= 13,104.00
	K-2 PUPILS	32.0	X .10	X	5,996.00	= 19,187.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 154,368.78
	9-12 SMALL SCHOOL ADJUSTMENT					= 65,428.30
	OPERATING ALLOCATION					1,338,891.94
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,298,725.18
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,298,725.18

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	34,337.48	X	102.50%	=	35,195.92
32	SPECIAL EDUCATION - EPS ALLOCATION					136,978.72
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					60,015.07
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					232,189.71
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,530,914.89

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 2009-10 - S.A.D. 12				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 12				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 12				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,530,914.89

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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	122.0	81.06%	1,240,959.61	0.00	1,240,959.61
MOOSE RIVER	28.5	18.94%	289,955.28	0.00	289,955.28
TOTAL	150.5				1,530,914.89

	2009 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
JACKMAN	75,550,000	6.900	521,295.00	1,240,959.61	521,295.00	72.50% 6.90M
MOOSE RIVER	28,650,000	6.900	197,685.00	289,955.28	197,685.00	27.50% 6.90M
TOTAL	104,200,000		718,980.00	1,530,914.89	718,980.00	100.00% 6.90M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,530,914.89	718,980.00	811,934.89
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,530,914.89	718,980.00	811,934.89
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					3,034.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					52,725.20
60	ADJUSTED STATE CONTRIBUTION					762,243.69
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 46.96%	STATE SHARE % = 53.04%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 50.21%	STATE SHARE % = 49.79%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			1,571,081.65		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	63,520.30	63,267.47	0.00	0.00
August	63,520.30	63,267.47	0.00	0.00
September	63,520.30	63,267.47	0.00	0.00
October	63,520.30	63,267.47	0.00	0.00
November	63,520.30	63,267.47	0.00	0.00
December	63,520.30	63,267.47	0.00	0.00
Janurary	63,520.30	63,267.47	0.00	0.00
February	63,520.30	63,267.48	0.00	0.00
March	63,520.30	63,267.48	0.00	0.00
April	63,520.30	63,267.48	0.00	0.00
May	63,520.30	66,048.57	0.00	0.00
June	63,520.39	63,520.39	0.00	0.00
Total	762,243.69	762,243.69	0.00	0.00