

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 82 / MSAD 12

2011-12

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	73	42	115	60	175
10 ATTENDING PUPILS (OCTOBER 2010)	77	40	117	54	171
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	75.0	41.0	116.0 (67%)	57.0 (33%)	173.0

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	4.4 (17:1)	2.6 (16:1)	3.8 (15:1)	=	10.8 /	19.8 =	=	.55 X	902,312 =	=	332,502	163,770
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.2 (250:1)	=	0.5 /	1.0 =	=	.50 X	44,037 =	=	14,753	7,266
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	6,414	3,159
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,242	4,059
E. EDUCATION TECHS	0.8 (100:1)	0.4 (100:1)	0.2 (250:1)	=	1.4 /	0.5 =	=	2.80 X	9,595 =	=	18,000	8,866
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	0.0 =	=	.40 X	0 =	=	3,794	1,868
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.3 (200:1)	=	0.9 /	1.0 =	=	.90 X	32,531 =	=	19,616	9,662
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.2 (315:1)	=	0.5 /	0.9 =	=	.56 X	64,708 =	=	24,278	11,958

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	4,292	2,109
B. Supplies and Equipment	342	473	39,672	26,961
C. Professional Development	58	58	6,728	3,306
D. Instructional Leadership Support	24	24	2,784	1,368
E. Co- and Extra-Curricular Student	34	113	3,944	6,441
F. System Administration/Support	218	218	25,288	12,426
G. Operations & Maintenance	1,002	1,191	116,232	67,887

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	68,763	33,868
B. Education & Library Technicians	36.00%	7,846	3,864
C. Clerical	29.00%	5,689	2,802
D. School Administrators	14.00%	3,399	1,674

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	15,527	7,647
16 Adjustment for Title I Revenues	-16,584	-8,168

17 TOTALS	711,179	372,793
18 E.P.S. RATES	6,131	6,540

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	102.0	45.0	147.0		
	OCTOBER 2010	103.0	46.0	149.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	102.5 +	3.50	X	6,131.00	= 649,886.00
	9-12 PUPILS	45.5 +	0.66	X	6,540.00	= 301,886.40
	ADULT EDUC. COURSES AT .1	0.0		X	6,540.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.750		X	6,131.00	= 4,598.25
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,540.00	= 3,270.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5049	51.8	X .15	X	6,131.00	= 47,637.87
	9-12 DISADVANTAGED @ .5049	23.0	X .15	X	6,540.00	= 22,563.00
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	6,131.00	= 12,875.10
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,540.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	102.5		X	43.00	= 4,407.50
	9-12 STUDENT ASSESSMENT	45.5		X	43.00	= 1,956.50
	K-8 TECHNOLOGY RESOURCES	102.5		X	97.00	= 9,942.50
	9-12 TECHNOLOGY RESOURCES	45.5		X	293.00	= 13,331.50
	K-2 PUPILS	31.0	X .10	X	6,131.00	= 19,006.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 102,215.88
	9-12 SMALL SCHOOL ADJUSTMENT					= 66,095.09
	OPERATING ALLOCATION					1,259,671.69
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,221,881.53
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,221,881.53

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	34,580.57	X	101.60%	=	35,133.86
32	SPECIAL EDUCATION - EPS ALLOCATION					125,546.02
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					64,820.73
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					225,500.61
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,447,382.14

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 2010-11 - RSU 82 / MSAD 12				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 82 / MSAD 12				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 82 / MSAD 12				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,447,382.14

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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	126.5	85.47%	1,237,077.52	0.00	1,237,077.52
MOOSE RIVER	21.5	14.53%	210,304.62	0.00	210,304.62
TOTAL	148.0				1,447,382.14

	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
JACKMAN	84,700,000	7.470	632,709.00	1,237,077.52	632,709.00	75.05% 7.47M
MOOSE RIVER	28,950,000	7.470	216,256.50	210,304.62	210,304.62	24.95% 7.26M
TOTAL	113,650,000		848,965.50	1,447,382.14	843,013.62	100.00% 7.42M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,447,382.14	843,013.62	604,368.52
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,447,382.14	843,013.62	604,368.52
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					325.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
59E	LESS MAINECARE SEED					0.00
60	ADJUSTED STATE CONTRIBUTION					604,693.52
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 58.24%	STATE SHARE % = 41.76%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 58.22%	STATE SHARE % = 41.78%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			1,485,172.30		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	50,391.12	50,364.04	0.00	0.00
August	50,391.12	50,364.04	0.00	0.00
September	50,391.12	50,364.04	0.00	0.00
October	50,391.12	50,364.04	0.00	0.00
November	50,391.12	50,364.04	0.00	0.00
December	50,391.12	50,364.04	0.00	0.00
Janurary	50,391.12	50,364.04	0.00	0.00
February	50,391.12	50,580.68	0.00	0.00
March	50,391.12	50,391.14	0.00	0.00
April	50,391.12	50,391.14	0.00	0.00
May	50,391.12	50,391.14	0.00	0.00
June	50,391.20	50,391.14	0.00	0.00
Total	604,693.52	604,693.52	0.00	0.00