

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 12

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	81	49	130	58	188
10 ATTENDING PUPILS (OCTOBER 2008)	76	51	127	53	180
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	78.5	50.0	128.5 (70%)	55.5 (30%)	184.0

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	4.6 (17:1)	3.1 (16:1)	3.7 (15:1)	=	11.4	/	18.5	=	.62 X	796,690	=	345,764	148,184
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.2 (250:1)	=	0.5	/	1.0	=	.50 X	42,286	=	14,800	6,343
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3	/	0.0	=	.30 X	0	=	6,435	2,758
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3	/	0.0	=	.30 X	0	=	8,268	3,544
E. EDUCATION TECHS	0.8 (100:1)	0.5 (100:1)	0.2 (250:1)	=	1.5	/	3.8	=	.39 X	64,973	=	17,737	7,602
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4	/	0.0	=	.40 X	0	=	3,806	1,631
G. CLERICAL	0.4 (200:1)	0.3 (200:1)	0.3 (200:1)	=	1.0	/	0.9	=	1.11 X	27,465	=	21,340	9,146
H. SCHOOL ADMIN.	0.3 (305:1)	0.2 (305:1)	0.2 (315:1)	=	0.7	/	1.0	=	.70 X	72,041	=	35,300	15,129

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	4,498	1,943
B. Supplies and Equipment	329	455	42,277	25,253
C. Professional Development	56	56	7,196	3,108
D. Instructional Leadership Support	23	23	2,956	1,277
E. Co- and Extra-Curricular Student	32	108	4,112	5,994
F. System Administration/Support	210	210	26,985	11,655
G. Operations & Maintenance	962	1,143	123,617	63,437

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	71,301	30,558
B. Education & Library Technicians	36.00%	7,755	3,324
C. Clerical	29.00%	6,189	2,652
D. School Administrators	14.00%	4,942	2,118

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03)	16,444	7,047
16 Adjustment for Title I Revenues	-16,735	-7,172

17 TOTALS	754,986	345,531
18 E.P.S. RATES	5,875	6,226

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	112.0	50.0	162.0		
	OCTOBER 2008	109.0	45.0	154.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	110.5 +	2.16	X	5,875.00	= 661,877.50
	9-12 PUPILS	47.5 +	6.16	X	6,226.00	= 334,087.16
	ADULT EDUC. COURSES AT .1	0.0		X	6,226.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	2.125		X	5,875.00	= 12,484.38
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,226.00	= 1,556.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4220	46.6	X .15	X	5,875.00	= 41,066.25
	9-12 DISADVANTAGED @ .4220	20.0	X .15	X	6,226.00	= 18,678.00
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,875.00	= 8,225.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,226.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	110.5		X	41.00	= 4,530.50
	9-12 STUDENT ASSESSMENT	47.5		X	41.00	= 1,947.50
	K-8 TECHNOLOGY RESOURCES	110.5		X	93.00	= 10,276.50
	9-12 TECHNOLOGY RESOURCES	47.5		X	281.00	= 13,347.50
	K-2 PUPILS	34.5	X .10	X	5,875.00	= 20,268.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 147,841.20
	9-12 SMALL SCHOOL ADJUSTMENT					= 68,064.36
	OPERATING ALLOCATION					1,344,251.10
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,303,923.56
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,303,923.56

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	29,856.17	X	102.90%	=	30,722.00
32	SPECIAL EDUCATION - EPS ALLOCATION					134,552.93
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					51,834.01
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					217,108.94
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,521,032.50

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 2008-09 - S.A.D. 12				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 12				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 12				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,521,032.50

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			
JACKMAN	124.5	78.80%	1,198,573.61	0.00	1,198,573.61			
MOOSE RIVER	33.5	21.20%	322,458.89	0.00	322,458.89			
TOTAL	158.0				1,521,032.50			
		2008 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
JACKMAN		73,800,000	6.690	493,722.00	1,198,573.61	493,722.00	73.36%	6.69M
MOOSE RIVER		26,800,000	6.690	179,292.00	322,458.89	179,292.00	26.64%	6.69M
TOTAL		100,600,000		673,014.00	1,521,032.50	673,014.00	100.00%	6.69M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,521,032.50	673,014.00	848,018.50		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,521,032.50	673,014.00	848,018.50		
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		
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					36,216.00		
60	ADJUSTED STATE CONTRIBUTION					811,802.50		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 44.25%	STATE SHARE % = 55.75%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 46.63%	STATE SHARE % = 53.37%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION			1,561,360.04				

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	67,650.20	67,772.70	0.00	0.00
August	67,650.20	67,772.70	0.00	0.00
September	67,650.20	67,772.71	0.00	0.00
October	67,650.20	67,772.71	0.00	0.00
November	67,650.20	67,772.71	0.00	0.00
December	67,650.20	67,772.71	0.00	0.00
Janurary	67,650.20	67,772.71	0.00	0.00
February	67,650.20	67,478.71	0.00	0.00
March	67,650.20	67,478.71	0.00	0.00
April	67,650.20	67,478.71	0.00	0.00
May	67,650.20	67,478.71	0.00	0.00
June	67,650.30	67,478.71	0.00	0.00
Total	811,802.50	811,802.50	0.00	0.00