

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MSAD 76

2011-12

576 - 891

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	27	7	34	0	34
10 ATTENDING PUPILS (OCTOBER 2010)	24	12	36	0	36
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	25.5	9.5	35.0 (100%)	0.0 ( 0%)	35.0

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	1.5 (17:1)	0.6 (16:1)	0.0 (15:1)	=	2.1 /	2.2 =	=	.95 X	122,665 =	=	116,532	0
B. GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,191	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	0.3 (100:1)	0.1 (100:1)	0.0 (250:1)	=	0.4 /	0.8 =	=	.50 X	16,862 =	=	8,431	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.3 =	=	.33 X	6,040 =	=	1,993	0
G. CLERICAL	0.1 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.1 /	0.2 =	=	.50 X	6,356 =	=	3,178	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1 /	0.7 =	=	.14 X	48,140 =	=	6,740	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	1,295	0
B. Supplies and Equipment	342	473	11,970	0
C. Professional Development	58	58	2,030	0
D. Instructional Leadership Support	24	24	840	0
E. Co- and Extra-Curricular Student	34	113	1,190	0
F. System Administration/Support	218	218	7,630	0
G. Operations & Maintenance	1,002	1,191	35,070	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	22,747	0
B. Education & Library Technicians	36.00%	3,753	0
C. Clerical	29.00%	922	0
D. School Administrators	14.00%	944	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-8,486	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	219,969	0
18 E.P.S. RATES	6,285	6,712

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	27.0	11.0	38.0		
	OCTOBER 2008	31.0	15.0	46.0		
	APRIL 2009	29.0	16.0	45.0		
	OCTOBER 2009	33.0	15.0	48.0		
	APRIL 2010	33.0	14.0	47.0		
	OCTOBER 2010	36.0	14.0	50.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	34.5 +	0.00	X	6,285.00	= 216,832.50
	9-12 PUPILS	14.0 +	0.00	X	6,712.00	= 93,968.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,712.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,285.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,712.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4722	16.3	X .15	X	6,285.00	= 15,366.83
	9-12 DISADVANTAGED @ .4722	6.6	X .15	X	6,712.00	= 6,644.88
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,285.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,712.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	34.5		X	43.00	= 1,483.50
	9-12 STUDENT ASSESSMENT	14.0		X	43.00	= 602.00
	K-8 TECHNOLOGY RESOURCES	34.5		X	97.00	= 3,346.50
	9-12 TECHNOLOGY RESOURCES	14.0		X	293.00	= 4,102.00
	K-2 PUPILS	12.5	X .10	X	6,285.00	= 7,856.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 39,938.76
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					390,141.22
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					378,436.98
30	ADJUSTED TOTAL OPERATING ALLOCATION					378,436.98

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					88,141.32
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					84,132.43
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					172,273.75
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					550,710.73

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 2010-11 - MSAD 76				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - MSAD 76				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - MSAD 76				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				550,710.73

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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SWANS ISLAND	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
	48.5		550,710.73		0.00		550,710.73
TOTAL	48.5						550,710.73

SWANS ISLAND	2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	550,710.73	100.00%	3.44M
	159,900,000	7.470		1,194,453.00		550,710.73	550,710.73	100.00%	3.44M
TOTAL	159,900,000			1,194,453.00		550,710.73	550,710.73	100.00%	3.44M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	550,710.73	550,710.73	0.00
49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS		26,442.40-	26,442.40
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	550,710.73	524,268.33	26,442.40
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
59E LESS MAINECARE SEED			0.00
60 ADJUSTED STATE CONTRIBUTION			26,442.40
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 % = 95.20%	STATE SHARE % = 4.80%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	562,414.97		

***** WARRANT ARTICLE *****			
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT MILLS

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SWANS ISLAND

550,710.73

524,268.33 100.00%

3.28

TOTAL

550,710.73

524,268.33 100.00%

3.28

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	2,203.53	2,203.53	0.00	0.00
August	2,203.53	2,203.53	0.00	0.00
September	2,203.53	2,203.53	0.00	0.00
October	2,203.53	2,203.53	0.00	0.00
November	2,203.53	2,203.53	0.00	0.00
December	2,203.53	2,203.53	0.00	0.00
Janurary	2,203.53	2,203.53	0.00	0.00
February	2,203.53	2,203.53	0.00	0.00
March	2,203.53	2,203.54	0.00	0.00
April	2,203.53	2,203.54	0.00	0.00
May	2,203.53	2,203.54	0.00	0.00
June	2,203.57	2,203.54	0.00	0.00
Total	26,442.40	26,442.40	0.00	0.00