

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MSAD 76

2012-13

576 - 891

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	21	12	33	0	33
10 ATTENDING PUPILS (OCTOBER 2011)	24	15	39	0	39
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	22.5	13.5	36.0 (100%)	0.0 (0%)	36.0

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)	0.8 (16:1)	0.0 (15:1)	=	2.1 /	4.4 =	=	.48 X	223,285 =	=	107,177	0
B. GUIDANCE	0.1 (315:1)	0.0 (315:1)	0.0 (225:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,226	0
C. LIBRARIANS	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
D. HEALTH	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
E. EDUCATION TECHS	0.3 (090:1)	0.2 (090:1)	0.0 (225:1)	=	0.5 /	1.9 =	=	.26 X	37,178 =	=	9,666	0
F. LIBRARY TECHS	0.1 (450:1)	0.0 (450:1)	0.0 (450:1)	=	0.1 /	0.3 =	=	.33 X	6,536 =	=	2,157	0
G. CLERICAL	0.1 (180:1)	0.1 (180:1)	0.0 (180:1)	=	0.2 /	0.4 =	=	.50 X	12,852 =	=	6,426	0
H. SCHOOL ADMIN.	0.1 (275:1)	0.0 (275:1)	0.0 (284:1)	=	0.1 /	0.8 =	=	.13 X	55,623 =	=	7,231	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	1,332	0
B. Supplies and Equipment	346	478	12,456	0
C. Professional Development	59	59	2,124	0
D. Instructional Leadership Support	24	24	864	0
E. Co- and Extra-Curricular Student	34	114	1,224	0
F. System Administration/Support	220	220	7,920	0
G. Operations & Maintenance	1,013	1,204	36,468	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	20,977	0
B. Education & Library Technicians	36.00%	4,256	0
C. Clerical	29.00%	1,864	0
D. School Administrators	14.00%	1,012	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-6,860	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	219,519	0
18 E.P.S. RATES	6,098	6,915

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2011	33.0	10.0	43.0		
	OCTOBER 2011	39.0	13.0	52.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	36.0 +	0.00	X	6,098.00	= 219,528.00
	9-12 PUPILS	11.5 +	0.00	X	6,915.00	= 79,522.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,915.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,098.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,915.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3333	12.0	X .15	X	6,098.00	= 10,976.40
	9-12 DISADVANTAGED @ .3333	3.8	X .15	X	6,915.00	= 3,941.55
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,098.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,915.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	36.0		X	43.00	= 1,548.00
	9-12 STUDENT ASSESSMENT	11.5		X	43.00	= 494.50
	K-8 TECHNOLOGY RESOURCES	36.0		X	98.00	= 3,528.00
	9-12 TECHNOLOGY RESOURCES	11.5		X	296.00	= 3,404.00
	K-2 PUPILS	10.5	X .10	X	6,098.00	= 6,402.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 41,582.97
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					370,928.82
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					359,800.95
30	ADJUSTED TOTAL OPERATING ALLOCATION					359,800.95

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					94,542.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					81,989.24
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					176,531.24
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					536,332.19

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 2011-12 - MSAD 76				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - MSAD 76				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - MSAD 76				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				536,332.19

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
SWANS ISLAND	47.5 100.00%		536,332.19		0.00		536,332.19
TOTAL	47.5						536,332.19

		2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
SWANS ISLAND		163,900,000	7.800	1,278,420.00		536,332.19	536,332.19	100.00% 3.27M
TOTAL		163,900,000		1,278,420.00		536,332.19	536,332.19	100.00% 3.27M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	536,332.19	536,332.19	0.00
49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS		28,362.60-	28,362.60
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	536,332.19	507,969.59	28,362.60
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
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED - PRIVATE			0.00
59E LESS MAINECARE SEED - PUBLIC			0.00
60 ADJUSTED STATE CONTRIBUTION			28,362.60
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 % = 94.71%	STATE SHARE % = 5.29%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	547,460.06		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
SWANS ISLAND	536,332.19	507,969.59	100.00%	3.10
TOTAL	536,332.19	507,969.59	100.00%	3.10