

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 42

2008-09

542 - 542

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	186	100	286	146	432
10 ATTENDING PUPILS (OCTOBER 2007)	192	93	285	147	432
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	189.0	96.5	285.5 (66%)	146.5 (34%)	432.0

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	11.1 (17:1)	6.0 (16:1)	9.8 (15:1)	=	26.9 /	31.3 =	=	.86 X	1333,634 =	=	756,971	389,954
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.6 (250:1)	=	1.4 /	1.0 =	=	1.40 X	36,627 =	=	33,843	17,435
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	0.9 =	=	.56 X	50,920 =	=	18,820	9,695
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	=	.50 X	47,718 =	=	15,747	8,112
E. EDUCATION TECHS	1.9 (100:1)	1.0 (100:1)	0.6 (250:1)	=	3.5 /	3.0 =	=	1.17 X	53,571 =	=	41,367	21,311
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9 /	1.7 =	=	.53 X	29,911 =	=	10,463	5,390
G. CLERICAL	0.9 (200:1)	0.5 (200:1)	0.7 (200:1)	=	2.1 /	2.5 =	=	.84 X	75,895 =	=	42,076	21,676
H. SCHOOL ADMIN.	0.6 (305:1)	0.3 (305:1)	0.5 (315:1)	=	1.4 /	1.5 =	=	.93 X	105,017 =	=	64,460	33,206

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	9,707	4,981
B. Supplies and Equipment	320	442	91,360	64,753
C. Professional Development	54	54	15,417	7,911
D. Instructional Leadership Support	22	22	6,281	3,223
E. Co- and Extra-Curricular Student	31	105	8,851	15,383
F. System Administration/Support	204	204	58,242	29,886
G. Operations & Maintenance	935	1,111	266,943	162,762

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	156,822	80,787
B. Education & Library Technicians	36.00%	18,659	9,612
C. Clerical	29.00%	12,202	6,286
D. School Administrators	14.00%	9,024	4,649

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-119,016	-61,309
16 Adjustment for Title I Revenues	-67,076	-34,554

17 TOTALS	1451,162	801,148
18 E.P.S. RATES	5,083	5,469

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S.A.D. 42

2008-09

542 - 542

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	284.0	144.0	428.0		
	OCTOBER 2005	272.0	140.0	412.0		
	APRIL 2006	280.0	135.0	415.0		
	OCTOBER 2006	268.0	130.0	398.0		
	APRIL 2007	269.0	130.0	399.0		
	OCTOBER 2007	271.0	130.0	401.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	270.0 +	4.00	X	5,083.00	= 1,392,742.00
	9-12 PUPILS	130.0 +	4.83	X	5,469.00	= 737,385.27
	ADULT EDUC. COURSES AT .1	0.0		X	5,469.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.125		X	5,083.00	= 635.38
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,469.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4908	132.5	X .15	X	5,083.00	= 101,024.63
	9-12 DISADVANTAGED @ .4908	63.8	X .15	X	5,469.00	= 52,338.33
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,083.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,469.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	270.0		X	40.00	= 10,800.00
	9-12 STUDENT ASSESSMENT	130.0		X	40.00	= 5,200.00
	K-8 TECHNOLOGY RESOURCES	270.0		X	90.00	= 24,300.00
	9-12 TECHNOLOGY RESOURCES	130.0		X	273.00	= 35,490.00
	K-2 PUPILS	112.0	X .10	X	5,083.00	= 56,929.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,416,845.21
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,344,339.85
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,344,339.85

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

S.A.D. 42

2008-09

542 - 542

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	4,863.70	X	102.90%	=	5,004.75
32	SPECIAL EDUCATION - EPS ALLOCATION					337,797.98
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					159,922.93
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					502,725.66
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,847,065.51

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 2007-08 - S.A.D. 42				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 42				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 42				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,847,065.51

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

S.A.D. 42

2008-09

542 - 542

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
BLAINE	150.0	38.61%	1,099,251.99		0.00		1,099,251.99			
MARS HILL	238.5	61.39%	1,747,813.52		0.00		1,747,813.52			
TOTAL	388.5						2,847,065.51			
			2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BLAINE			27,600,000	6.790	187,404.00		1,099,251.99	187,404.00	36.80%	6.79M
MARS HILL			47,400,000	6.790	321,846.00		1,747,813.52	321,846.00	63.20%	6.79M
TOTAL			75,000,000		509,250.00		2,847,065.51	509,250.00	100.00%	6.79M
E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					2,847,065.51	509,250.00	2,337,815.51		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					2,847,065.51	509,250.00	2,337,815.51		
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							20,531.00		
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00		
60	A D J U S T E D S T A T E C O N T R I B U T I O N							2,358,346.51		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % = 17.89%	STATE SHARE % = 82.11%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % = 17.17%	STATE SHARE % = 82.83%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION					2,919,570.87				

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

S.A.D. 42

2008-09

542 - 542

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	196,528.87	196,317.95	0.00	0.00
August	196,528.87	196,317.96	0.00	0.00
September	196,528.87	196,317.96	0.00	0.00
October	196,528.87	196,317.96	0.00	0.00
November	196,528.87	196,317.96	0.00	0.00
December	196,528.87	196,317.96	0.00	0.00
Janurary	196,528.87	208,294.34	0.00	0.00
February	196,528.87	194,428.88	0.00	0.00
March	196,528.87	194,428.88	0.00	0.00
April	196,528.87	194,428.88	0.00	0.00
May	196,528.87	194,428.89	0.00	0.00
June	196,528.94	194,428.89	0.00	0.00
Total	2,358,346.51	2,358,346.51	0.00	0.00