

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 42

2010-11

542 - 899

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	199	83	282	135	417
10 ATTENDING PUPILS (OCTOBER 2009)	226	89	315	144	459
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	212.5	86.0	298.5 (68%)	139.5 (32%)	438.0

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	12.5 (17:1)	5.4 (16:1)	9.3 (15:1)	=	27.2 /	31.4 =	=	.87 X	1429,254 =	=	845,547	397,904
B. GUIDANCE	0.6 (350:1)	0.2 (350:1)	0.6 (250:1)	=	1.4 /	1.0 =	=	1.40 X	38,632 =	=	36,778	17,307
C. LIBRARIANS	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	0.9 =	=	.67 X	54,273 =	=	24,727	11,636
D. HEALTH	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	1.0 =	=	.60 X	52,703 =	=	21,503	10,119
E. EDUCATION TECHS	2.1 (100:1)	0.9 (100:1)	0.6 (250:1)	=	3.6 /	1.0 =	=	3.60 X	20,899 =	=	51,160	24,076
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9 /	1.7 =	=	.53 X	32,417 =	=	11,683	5,498
G. CLERICAL	1.1 (200:1)	0.4 (200:1)	0.7 (200:1)	=	2.2 /	2.6 =	=	.85 X	83,249 =	=	48,118	22,644
H. SCHOOL ADMIN.	0.7 (305:1)	0.3 (305:1)	0.4 (315:1)	=	1.4 /	1.5 =	=	.93 X	110,763 =	=	70,047	32,963

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	10,746	5,022
B. Supplies and Equipment	337	466	100,595	65,007
C. Professional Development	57	57	17,015	7,952
D. Instructional Leadership Support	24	24	7,164	3,348
E. Co- and Extra-Curricular Student	33	111	9,851	15,485
F. System Administration/Support	215	215	64,178	29,993
G. Operations & Maintenance	986	1,172	294,321	163,494

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	176,425	83,024
B. Education & Library Technicians	36.00%	22,623	10,647
C. Clerical	29.00%	13,954	6,567
D. School Administrators	14.00%	9,807	4,615

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-134,311	-63,202
16 Adjustment for Title I Revenues	-44,666	-21,019

17 TOTALS	1657,263	833,079
18 E.P.S. RATES	5,552	5,972

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	269.0	130.0	399.0		
	OCTOBER 2007	271.0	130.0	401.0		
	APRIL 2008	265.0	129.0	394.0		
	OCTOBER 2008	260.0	120.0	380.0		
	APRIL 2009	273.0	119.0	392.0		
	OCTOBER 2009	252.0	122.0	374.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	262.5 +	2.50	X	5,552.00	= 1,471,280.00
	9-12 PUPILS	120.5 +	4.50	X	5,972.00	= 746,500.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,972.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.375		X	5,552.00	= 2,082.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,972.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4643	121.9	X .15	X	5,552.00	= 101,518.32
	9-12 DISADVANTAGED @ .4643	55.9	X .15	X	5,972.00	= 50,075.22
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,552.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,972.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	262.5		X	42.00	= 11,025.00
	9-12 STUDENT ASSESSMENT	120.5		X	42.00	= 5,061.00
	K-8 TECHNOLOGY RESOURCES	262.5		X	95.00	= 24,937.50
	9-12 TECHNOLOGY RESOURCES	120.5		X	288.00	= 34,704.00
	K-2 PUPILS	107.0	X .10	X	5,552.00	= 59,406.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,506,589.44
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,431,391.75
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,431,391.75

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	6,500.00	X	102.50%	=	6,662.50
32	SPECIAL EDUCATION - EPS ALLOCATION					427,014.81
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					177,552.33
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					611,229.64
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,042,621.39

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 2009-10 - S.A.D. 42				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 42				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 42				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,042,621.39

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION			
BLAINE	143.0	39.07%	1,188,752.18	0.00	1,188,752.18			
MARS HILL	223.0	60.93%	1,853,869.21	0.00	1,853,869.21			
TOTAL	366.0				3,042,621.39			
		2009 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BLAINE		28,800,000	6.960	200,448.00	1,188,752.18	200,448.00	25.57%	6.96M
MARS HILL		83,850,000	6.960	583,596.00	1,853,869.21	583,596.00	74.43%	6.96M
TOTAL		112,650,000		784,044.00	3,042,621.39	784,044.00	100.00%	6.96M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			3,042,621.39	784,044.00	2,258,577.39		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			3,042,621.39	784,044.00	2,258,577.39		
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					10,770.00		
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00		
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					57,451.50		
60	ADJUSTED STATE CONTRIBUTION					2,211,895.89		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 25.77%	STATE SHARE % = 74.23%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 27.30%	STATE SHARE % = 72.70%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION			3,117,819.08				

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	184,324.65	178,073.20	0.00	0.00
August	184,324.65	188,350.44	0.00	0.00
September	184,324.65	183,211.82	0.00	0.00
October	184,324.65	183,211.82	0.00	0.00
November	184,324.65	183,211.82	0.00	0.00
December	184,324.65	183,211.82	0.00	0.00
Janurary	184,324.65	183,211.82	0.00	0.00
February	184,324.65	183,211.83	0.00	0.00
March	184,324.65	183,211.83	0.00	0.00
April	184,324.65	183,211.83	0.00	0.00
May	184,324.65	193,084.29	0.00	0.00
June	184,324.74	186,693.37	0.00	0.00
Total	2,211,895.89	2,211,895.89	0.00	0.00