

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 42

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)	195	84	279	146	425
10 ATTENDING PUPILS (OCTOBER 2008)	185	86	271	138	409
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	190.0	85.0	275.0 (66%)	142.0 (34%)	417.0

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	11.2 (17:1)	5.3 (16:1)	9.5 (15:1)	=	26.0	/	32.3	=	.80 X	1416,151	=	747,728	385,193
B. GUIDANCE	0.5 (350:1)	0.2 (350:1)	0.6 (250:1)	=	1.3	/	1.0	=	1.30 X	37,690	=	32,338	16,659
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5	/	0.9	=	.56 X	52,398	=	19,366	9,977
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5	/	1.0	=	.50 X	51,417	=	16,968	8,741
E. EDUCATION TECHS	1.9 (100:1)	0.9 (100:1)	0.6 (250:1)	=	3.4	/	2.0	=	1.70 X	38,211	=	42,873	22,086
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9	/	1.7	=	.53 X	31,626	=	11,063	5,699
G. CLERICAL	1.0 (200:1)	0.4 (200:1)	0.7 (200:1)	=	2.1	/	2.6	=	.81 X	81,218	=	43,419	22,368
H. SCHOOL ADMIN.	0.6 (305:1)	0.3 (305:1)	0.5 (315:1)	=	1.4	/	1.5	=	.93 X	108,062	=	66,329	34,169

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	9,625	4,970
B. Supplies and Equipment	329	455	90,475	64,610
C. Professional Development	56	56	15,400	7,952
D. Instructional Leadership Support	23	23	6,325	3,266
E. Co- and Extra-Curricular Student	32	108	8,800	15,336
F. System Administration/Support	210	210	57,750	29,820
G. Operations & Maintenance	962	1,143	264,550	162,306

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	155,116	79,908
B. Education & Library Technicians	36.00%	19,417	10,003
C. Clerical	29.00%	12,592	6,487
D. School Administrators	14.00%	9,286	4,784

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-118,612	-61,104
16 Adjustment for Title I Revenues	-65,935	-33,966

17 TOTALS	1444,872	799,262
18 E.P.S. RATES	5,254	5,629

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	265.0	129.0	394.0		
	OCTOBER 2008	260.0	120.0	380.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	262.5 +	6.33	X	5,254.00	= 1,412,432.82
	9-12 PUPILS	124.5 +	4.50	X	5,629.00	= 726,141.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,629.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.125		X	5,254.00	= 656.75
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,629.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4885	128.2	X .15	X	5,254.00	= 101,034.42
	9-12 DISADVANTAGED @ .4885	60.8	X .15	X	5,629.00	= 51,336.48
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,254.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,629.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	262.5		X	41.00	= 10,762.50
	9-12 STUDENT ASSESSMENT	124.5		X	41.00	= 5,104.50
	K-8 TECHNOLOGY RESOURCES	262.5		X	93.00	= 24,412.50
	9-12 TECHNOLOGY RESOURCES	124.5		X	281.00	= 34,984.50
	K-2 PUPILS	109.5	X .10	X	5,254.00	= 57,531.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,424,396.77
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,351,664.86
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,351,664.86

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	4,863.70	X	102.90%	=	5,004.75
32	SPECIAL EDUCATION - EPS ALLOCATION					408,623.33
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					183,083.50
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					63,380.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					660,091.58
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,011,756.44

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. 42				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 42				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 42				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,011,756.44

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
BLAINE	150.0	40.27%	1,212,834.32	0.00	1,212,834.32
MARS HILL	222.5	59.73%	1,798,922.12	0.00	1,798,922.12
TOTAL	372.5				3,011,756.44

	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
BLAINE	27,800,000	6.690	185,982.00	1,212,834.32	185,982.00	34.34% 6.69M
MARS HILL	53,150,000	6.690	355,573.50	1,798,922.12	355,573.50	65.66% 6.69M
TOTAL	80,950,000		541,555.50	3,011,756.44	541,555.50	100.00% 6.69M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			3,011,756.44	541,555.50	2,470,200.94
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			3,011,756.44	541,555.50	2,470,200.94
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					13,423.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					29,142.00
60	ADJUSTED STATE CONTRIBUTION					2,454,481.94
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 17.98%	STATE SHARE % = 82.02%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 18.50%	STATE SHARE % = 81.50%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			3,084,488.35		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	204,540.16	205,371.57	0.00	0.00
August	204,540.16	205,371.57	0.00	0.00
September	204,540.16	205,371.58	0.00	0.00
October	204,540.16	205,371.58	0.00	0.00
November	204,540.16	205,371.58	0.00	0.00
December	204,540.16	205,371.58	0.00	0.00
Janurary	204,540.16	205,371.58	0.00	0.00
February	204,540.16	202,875.38	0.00	0.00
March	204,540.16	202,875.38	0.00	0.00
April	204,540.16	202,875.38	0.00	0.00
May	204,540.16	202,875.38	0.00	0.00
June	204,540.18	205,379.38	0.00	0.00
Total	2,454,481.94	2,454,481.94	0.00	0.00