

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 42

2007-08

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	181	109	290	152	442
10 ATTENDING PUPILS (OCTOBER 2006)	186	98	284	143	427
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	183.5	103.5	287.0 (66%)	147.5 (34%)	434.5

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	10.8 (17:1)	6.5 (16:1)	9.8 (15:1)	=	27.1 /	32.8 =	=	.83 X	1363,572 =	=	746,965	384,800
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.6 (250:1)	=	1.4 /	1.0 =	=	1.40 X	35,597 =	=	32,892	16,944
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	0.9 =	=	.56 X	49,513 =	=	18,300	9,427
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	=	.50 X	46,373 =	=	15,303	7,884
E. EDUCATION TECHS	1.8 (100:1)	1.0 (100:1)	0.6 (250:1)	=	3.4 /	2.0 =	=	1.70 X	36,085 =	=	40,488	20,857
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9 /	1.7 =	=	.53 X	29,068 =	=	10,168	5,238
G. CLERICAL	0.9 (200:1)	0.5 (200:1)	0.7 (200:1)	=	2.1 /	2.5 =	=	.84 X	73,755 =	=	40,890	21,064
H. SCHOOL ADMIN.	0.6 (305:1)	0.3 (305:1)	0.5 (315:1)	=	1.4 /	1.5 =	=	.93 X	102,057 =	=	62,643	32,270

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	9,471	4,868
B. Supplies and Equipment	311	430	89,257	63,425
C. Professional Development	52	52	14,924	7,670
D. Instructional Leadership Support	21	21	6,027	3,098
E. Co- and Extra-Curricular Student	30	102	8,610	15,045
F. System Administration/Support	359	356	103,033	52,510
G. Operations & Maintenance	956	1,136	274,372	167,560

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	154,557	79,620
B. Education & Library Technicians	36.00%	18,236	9,394
C. Clerical	29.00%	11,858	6,109
D. School Administrators	14.00%	8,770	4,518

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-117,054	-60,299
16 Adjustment for Title I Revenues	-67,554	-34,800

17 TOTALS	1482,155	817,200
18 E.P.S. RATES	5,164	5,540

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	274.0	135.0	409.0		
	OCTOBER 2004	318.0	129.0	447.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	274.0 +	8.66	X	5,164.00	= 1,459,656.24
	9-12 PUPILS	132.5 +	3.00	X	5,540.00	= 750,670.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,540.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,164.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,540.00	= 692.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5075	139.1	X .15	X	5,164.00	= 107,746.86
	9-12 DISADVANTAGED @ .5075	67.2	X .15	X	5,540.00	= 55,843.20
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,164.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,540.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	274.0		X	40.00	= 10,960.00
	9-12 STUDENT ASSESSMENT	132.5		X	40.00	= 5,300.00
	K-8 TECHNOLOGY RESOURCES	274.0		X	87.00	= 23,838.00
	9-12 TECHNOLOGY RESOURCES	132.5		X	265.00	= 35,112.50
	K-2 PUPILS	112.0	X .10	X	5,164.00	= 57,836.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,507,656.10
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					2,382,273.29
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,382,273.29

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	2,000.00	X	102.90%	=	2,058.00
32	SPECIAL EDUCATION - EPS ALLOCATION					293,721.95
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					163,595.66
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					87,150.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					546,525.61
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,928,798.90

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07	ADDN & ALT TO FORT ST SCH	130,000.00	5,060.17	135,060.17
42	TOTAL PRINCIPAL & INTEREST		130,000.00	5,060.17	135,060.17
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				135,060.17
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,063,859.07

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		
BLAINE	150.0	37.36%	25,050,000	7.44	186,372.00		1,144,657.75	186,372.00	35.21% 7.44M
MARS HILL	251.5	62.64%	46,100,000	7.44	342,984.00		1,919,201.32	342,984.00	64.79% 7.44M
TOTAL	401.5		71,150,000		529,356.00		3,063,859.07	529,356.00	100.00% 7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,063,859.07	529,356.00	2,534,503.07
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,063,859.07	529,356.00	2,534,503.07
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			26,044.00
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			2,560,547.07
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 17.28%	STATE SHARE % = 82.72%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 16.43%	STATE SHARE % = 83.57%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,189,241.88		