

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 42 / MSAD 42

2011-12

542 - 899

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	223	91	314	145	459
10 ATTENDING PUPILS (OCTOBER 2010)	219	102	321	127	448
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	221.0	96.5	317.5 ( 70%)	136.0 ( 30%)	453.5

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	13.0 (17:1)	6.0 (16:1)	9.1 (15:1)	=	28.1 /	30.4 =	=	.92 X	1407,141 =	=	906,199	388,371
B. GUIDANCE	0.6 (350:1)	0.3 (350:1)	0.5 (250:1)	=	1.4 /	1.0 =	=	1.40 X	44,037 =	=	43,156	18,496
C. LIBRARIANS	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	0.9 =	=	.67 X	55,142 =	=	25,862	11,083
D. HEALTH	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	1.0 =	=	.60 X	53,546 =	=	22,490	9,638
E. EDUCATION TECHS	2.2 (100:1)	1.0 (100:1)	0.5 (250:1)	=	3.7 /	2.0 =	=	1.85 X	39,008 =	=	50,516	21,649
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9 /	1.7 =	=	.53 X	32,936 =	=	12,219	5,237
G. CLERICAL	1.1 (200:1)	0.5 (200:1)	0.7 (200:1)	=	2.3 /	2.3 =	=	1.00 X	74,822 =	=	52,375	22,447
H. SCHOOL ADMIN.	0.7 (305:1)	0.3 (305:1)	0.4 (315:1)	=	1.4 /	1.5 =	=	.93 X	112,536 =	=	73,261	31,397

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	11,748	5,032
B. Supplies and Equipment	342	473	108,585	64,328
C. Professional Development	58	58	18,415	7,888
D. Instructional Leadership Support	24	24	7,620	3,264
E. Co- and Extra-Curricular Student	34	113	10,795	15,368
F. System Administration/Support	218	218	69,215	29,648
G. Operations & Maintenance	1,002	1,191	318,135	161,976

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	189,564	81,242
B. Education & Library Technicians	36.00%	22,585	9,679
C. Clerical	29.00%	15,189	6,510
D. School Administrators	14.00%	10,257	4,396

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-143,542	-61,517
16 Adjustment for Title I Revenues	-84,773	-36,331

17 TOTALS	1739,870	799,800
18 E.P.S. RATES	5,480	5,881

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	251.0	123.0	374.0		
	OCTOBER 2010	263.0	103.0	366.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	257.0 +	3.66	X	5,480.00	= 1,428,416.80
	9-12 PUPILS	113.0 +	6.33	X	5,881.00	= 701,779.73
	ADULT EDUC. COURSES AT .1	0.0		X	5,881.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.500		X	5,480.00	= 2,740.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,881.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4563	117.3	X .15	X	5,480.00	= 96,420.60
	9-12 DISADVANTAGED @ .4563	51.6	X .15	X	5,881.00	= 45,518.94
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,480.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,881.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	257.0		X	43.00	= 11,051.00
	9-12 STUDENT ASSESSMENT	113.0		X	43.00	= 4,859.00
	K-8 TECHNOLOGY RESOURCES	257.0		X	97.00	= 24,929.00
	9-12 TECHNOLOGY RESOURCES	113.0		X	293.00	= 33,109.00
	K-2 PUPILS	98.5	X .10	X	5,480.00	= 53,978.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,402,802.07
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,330,718.00
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,330,718.00

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	6,835.76	X	101.60%	=	6,945.13
32	SPECIAL EDUCATION - EPS ALLOCATION					318,749.48
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					191,182.59
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					516,877.20
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,847,595.20

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - RSU 42 / MSAD 42				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 42 / MSAD 42				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 42 / MSAD 42				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,847,595.20

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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	131.0	36.19%	1,030,544.70	0.00	1,030,544.70
MARS HILL	231.0	63.81%	1,817,050.50	0.00	1,817,050.50
TOTAL	362.0				2,847,595.20

	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
BLAINE	29,800,000	7.470	222,606.00	1,030,544.70	222,606.00	24.20% 7.47M
MARS HILL	93,350,000	7.470	697,324.50	1,817,050.50	697,324.50	75.80% 7.47M
TOTAL	123,150,000		919,930.50	2,847,595.20	919,930.50	100.00% 7.47M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,847,595.20	919,930.50	1,927,664.70
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,847,595.20	919,930.50	1,927,664.70
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					13,692.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
59E	LESS MAINECARE SEED					0.00
60	ADJUSTED STATE CONTRIBUTION					1,941,356.70
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 32.31%	STATE SHARE % = 67.69%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 31.82%	STATE SHARE % = 68.18%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			2,919,679.27		

S T A T E O F M A I N E  
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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	161,779.72	160,454.72	0.00	0.00
August	161,779.72	160,454.72	0.00	0.00
September	161,779.72	160,454.72	0.00	0.00
October	161,779.72	160,454.72	0.00	0.00
November	161,779.72	160,454.72	0.00	0.00
December	161,779.72	160,454.72	0.00	0.00
Janurary	161,779.72	160,454.73	0.00	0.00
February	161,779.72	169,582.71	0.00	0.00
March	161,779.72	161,595.73	0.00	0.00
April	161,779.72	161,595.73	0.00	0.00
May	161,779.72	161,595.74	0.00	0.00
June	161,779.78	163,803.74	0.00	0.00
Total	1,941,356.70	1,941,356.70	0.00	0.00