

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. 3

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)	679	323	1,002	499	1,501
10 ATTENDING PUPILS (OCTOBER 2008)	646	315	961	495	1,456
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	662.5	319.0	981.5 (66%)	497.0 (34%)	1,478.5

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	39.0 (17:1)	19.9 (16:1)	33.1 (15:1)	=	92.0 /	109.8 =	=	.84 X	5042,141 =	=	2795,363	1440,035
B. GUIDANCE	1.9 (350:1)	0.9 (350:1)	2.0 (250:1)	=	4.8 /	7.0 =	=	.69 X	337,674 =	=	153,777	79,218
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 /	1.0 =	=	1.80 X	56,381 =	=	66,981	34,505
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 /	2.0 =	=	.90 X	94,960 =	=	56,406	29,058
E. EDUCATION TECHS	6.6 (100:1)	3.2 (100:1)	2.0 (250:1)	=	11.8 /	13.6 =	=	.87 X	248,190 =	=	142,511	73,414
F. LIBRARY TECHS	1.3 (500:1)	0.6 (500:1)	1.0 (500:1)	=	2.9 /	3.7 =	=	.78 X	69,504 =	=	35,781	18,432
G. CLERICAL	3.3 (200:1)	1.6 (200:1)	2.5 (200:1)	=	7.4 /	9.8 =	=	.76 X	287,916 =	=	144,419	74,397
H. SCHOOL ADMIN.	2.2 (305:1)	1.0 (305:1)	1.6 (315:1)	=	4.8 /	8.0 =	=	.60 X	552,316 =	=	218,717	112,673

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	34,353	17,395
B. Supplies and Equipment	329	455	322,914	226,135
C. Professional Development	56	56	54,964	27,832
D. Instructional Leadership Support	23	23	22,575	11,431
E. Co- and Extra-Curricular Student	32	108	31,408	53,676
F. System Administration/Support	210	210	206,115	104,370
G. Operations & Maintenance	962	1,143	944,203	568,071

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	583,780	300,735
B. Education & Library Technicians	36.00%	64,185	33,065
C. Clerical	29.00%	41,882	21,575
D. School Administrators	14.00%	30,620	15,774

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-131,063	-67,508
16 Adjustment for Title I Revenues	-342,754	-176,570

17 TOTALS	5477,136	2997,712
18 E.P.S. RATES	5,580	6,032

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	1,052.0	486.0	1,538.0		
	OCTOBER 2006	1,030.0	486.0	1,516.0		
	APRIL 2007	1,015.0	480.0	1,495.0		
	OCTOBER 2007	998.0	491.0	1,489.0		
	APRIL 2008	993.0	498.0	1,491.0		
	OCTOBER 2008	951.0	495.0	1,446.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	972.0 +	34.50	X	5,580.00	= 5,616,270.00
	9-12 PUPILS	496.5 +	0.00	X	6,032.00	= 2,994,888.00
	ADULT EDUC. COURSES AT .1	7.7		X	6,032.00	= 46,446.40
	K-8 EQUIV. INSTR. PUPILS	2.000		X	5,580.00	= 11,160.00
	9-12 EQUIV. INSTR. PUPILS	1.000		X	6,032.00	= 6,032.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6646	646.0	X .15	X	5,580.00	= 540,702.00
	9-12 DISADVANTAGED @ .6646	330.0	X .15	X	6,032.00	= 298,584.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,580.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	6.0	X .700	X	6,032.00	= 25,334.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	972.0		X	41.00	= 39,852.00
	9-12 STUDENT ASSESSMENT	496.5		X	41.00	= 20,356.50
	K-8 TECHNOLOGY RESOURCES	972.0		X	93.00	= 90,396.00
	9-12 TECHNOLOGY RESOURCES	496.5		X	281.00	= 139,516.50
	K-2 PUPILS	320.0	X .10	X	5,580.00	= 178,560.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 69,526.31
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					10,077,624.11
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					9,775,295.38
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,775,295.38

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	91,863.88	X	102.90%	=	94,527.93
32	SPECIAL EDUCATION - EPS ALLOCATION					1,948,344.27
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	612,762.87	X	102.90%	=	630,532.99
35	TRANSPORTATION - EPS ALLOCATION					1,084,148.00
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					171,757.88
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,929,311.08
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					13,704,606.46

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	SAD 3					
	11/01/09	ADDN TO TROY CENTRAL SCHOOL	129,600.00	7,184.80		136,784.80
	05/01/10	ADDN TO TROY CENTRAL SCHOOL	0.00	3,634.63		3,634.63
	SAD #3					
	11/01/09	NEW PREK-12 SCHOOL	1,976,056.00	840,812.05		2,816,868.05
	05/01/10	NEW PREK-12 SCHOOL	0.00	782,024.38		782,024.38
42	TOTAL PRINCIPAL & INTEREST		2,105,656.00	1,633,655.86		3,739,311.86
43	APPROVED LEASES FOR 2008-09 - S.A.D. 3					0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 3					0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 3					0.00
47	TOTAL DEBT SERVICE ALLOCATION					3,739,311.86
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					17,443,918.32

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION	
BROOKS	150.0	10.30%	1,796,723.59	0.00	1,796,723.59
FREEDOM	116.0	7.96%	1,388,535.90	0.00	1,388,535.90
JACKSON	88.0	6.04%	1,053,612.67	0.00	1,053,612.67
KNOX	123.0	8.44%	1,472,266.71	0.00	1,472,266.71
LIBERTY	151.0	10.37%	1,808,934.33	0.00	1,808,934.33
MONROE	86.0	5.90%	1,029,191.18	0.00	1,029,191.18
MONTVILLE	131.5	9.03%	1,575,185.82	0.00	1,575,185.82
TROY	168.5	11.57%	2,018,261.35	0.00	2,018,261.35
UNITY	250.5	17.20%	3,000,353.95	0.00	3,000,353.95
WALDO	79.0	5.42%	945,460.37	0.00	945,460.37
THORNDIKE	113.0	7.77%	1,355,392.45	0.00	1,355,392.45
TOTAL	1,456.5				17,443,918.32

	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BROOKS	59,700,000	6.690	399,393.00		1,796,723.59	399,393.00	8.98%	6.69M
FREEDOM	43,250,000	6.690	289,342.50		1,388,535.90	289,342.50	6.51%	6.69M
JACKSON	33,800,000	6.690	226,122.00		1,053,612.67	226,122.00	5.09%	6.69M
KNOX	45,050,000	6.690	301,384.50		1,472,266.71	301,384.50	6.78%	6.69M
LIBERTY	106,900,000	6.690	715,161.00		1,808,934.33	715,161.00	16.09%	6.69M
MONROE	69,150,000	6.690	462,613.50		1,029,191.18	462,613.50	10.41%	6.69M
MONTVILLE	70,950,000	6.690	474,655.50		1,575,185.82	474,655.50	10.68%	6.69M
TROY	50,550,000	6.690	338,179.50		2,018,261.35	338,179.50	7.61%	6.69M
UNITY	95,150,000	6.690	636,553.50		3,000,353.95	636,553.50	14.32%	6.69M
WALDO	51,250,000	6.690	342,862.50		945,460.37	342,862.50	7.71%	6.69M
THORNDIKE	38,800,000	6.690	259,572.00		1,355,392.45	259,572.00	5.82%	6.69M
TOTAL	664,550,000		4,445,839.50		17,443,918.32	4,445,839.50	100.00%	6.69M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,443,918.32	4,445,839.50	12,998,078.82
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,443,918.32	4,445,839.50	12,998,078.82
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			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			239,238.00
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			12,758,840.82
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 25.49%		STATE SHARE % = 74.51%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 26.86%		STATE SHARE % = 73.14%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	17,746,247.05		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	751,627.41	769,348.74	0.00	0.00
August	751,627.41	769,348.74	0.00	0.00
September	751,627.41	769,348.74	0.00	0.00
October	751,627.41	769,348.74	0.00	0.00
November	751,627.41	769,348.75	2,953,652.85	2,953,652.85
December	751,627.41	769,348.75	0.00	0.00
Janurary	751,627.41	769,348.75	0.00	0.00
February	751,627.41	726,817.55	0.00	0.00
March	751,627.41	726,817.55	0.00	0.00
April	751,627.41	726,817.55	0.00	0.00
May	751,627.41	726,817.55	785,659.01	785,659.01
June	751,627.45	726,817.55	0.00	0.00
Total	9,019,528.96	9,019,528.96	3,739,311.86	3,739,311.86