

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 03 / MSAD 03

2011-12

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	676	324	1,000	463	1,463
10 ATTENDING PUPILS (OCTOBER 2010)	696	332	1,028	458	1,486
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	686.0	328.0	1,014.0 (69%)	460.5 (31%)	1,474.5

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	40.4 (17:1)	20.5 (16:1)	30.7 (15:1)	=	91.6	/	100.2	=	.91 X	4828,956	=	3032,102	1362,248
B. GUIDANCE	2.0 (350:1)	0.9 (350:1)	1.8 (250:1)	=	4.7	/	6.3	=	.75 X	329,960	=	170,754	76,716
C. LIBRARIANS	0.9 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.9	/	2.0	=	.95 X	97,648	=	64,009	28,757
D. HEALTH	0.9 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.9	/	2.0	=	.95 X	104,680	=	68,618	30,828
E. EDUCATION TECHS	6.9 (100:1)	3.3 (100:1)	1.8 (250:1)	=	12.0	/	9.9	=	1.21 X	201,723	=	168,419	75,666
F. LIBRARY TECHS	1.4 (500:1)	0.7 (500:1)	0.9 (500:1)	=	3.0	/	2.7	=	1.11 X	53,258	=	40,790	18,326
G. CLERICAL	3.4 (200:1)	1.6 (200:1)	2.3 (200:1)	=	7.3	/	8.0	=	.91 X	241,230	=	151,468	68,051
H. SCHOOL ADMIN.	2.2 (305:1)	1.1 (305:1)	1.5 (315:1)	=	4.8	/	6.9	=	.70 X	506,336	=	244,560	109,875

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	37,518	17,039
B. Supplies and Equipment	342	473	346,788	217,817
C. Professional Development	58	58	58,812	26,709
D. Instructional Leadership Support	24	24	24,336	11,052
E. Co- and Extra-Curricular Student	34	113	34,476	52,037
F. System Administration/Support	218	218	221,052	100,389
G. Operations & Maintenance	1,002	1,191	1016,028	548,456

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	633,742	284,724
B. Education & Library Technicians	36.00%	75,315	33,837
C. Clerical	29.00%	43,926	19,735
D. School Administrators	14.00%	34,238	15,383

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-142,963	-64,235
16 Adjustment for Title I Revenues	-410,493	-184,424

17 TOTALS	5913,493	2848,984
18 E.P.S. RATES	5,832	6,187

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	993.0	498.0	1,491.0		
	OCTOBER 2008	951.0	495.0	1,446.0		
	APRIL 2009	977.0	491.0	1,468.0		
	OCTOBER 2009	1,003.0	481.0	1,484.0		
	APRIL 2010	986.0	463.0	1,449.0		
	OCTOBER 2010	1,016.0	454.0	1,470.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,001.0 +	0.00	X	5,832.00	= 5,837,832.00
	9-12 PUPILS	458.5 +	21.83	X	6,187.00	= 2,971,801.71
	ADULT EDUC. COURSES AT .1	8.4		X	6,187.00	= 51,970.80
	K-8 EQUIV. INSTR. PUPILS	6.000		X	5,832.00	= 34,992.00
	9-12 EQUIV. INSTR. PUPILS	1.500		X	6,187.00	= 9,280.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7431	743.8	X .15	X	5,832.00	= 650,676.24
	9-12 DISADVANTAGED @ .7431	340.7	X .15	X	6,187.00	= 316,186.64
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,832.00	= 8,164.80
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	6,187.00	= 12,992.70
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,001.0		X	43.00	= 43,043.00
	9-12 STUDENT ASSESSMENT	458.5		X	43.00	= 19,715.50
	K-8 TECHNOLOGY RESOURCES	1,001.0		X	97.00	= 97,097.00
	9-12 TECHNOLOGY RESOURCES	458.5		X	293.00	= 134,340.50
	K-2 PUPILS	353.0	X .10	X	5,832.00	= 205,869.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 61,007.97
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					10,454,970.96
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					10,141,321.83
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,141,321.83

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	94,354.82	X	101.60%	=	95,864.50
32	SPECIAL EDUCATION - EPS ALLOCATION					2,127,198.01
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	657,183.03	X	101.60%	=	667,697.96
35	TRANSPORTATION - EPS ALLOCATION					1,194,397.52
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					159,124.66
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,244,282.65
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,385,604.48

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	SAD #3				
	11/01/11 NEW PREK-12 SCHOOL	1,976,056.00	728,670.87		2,704,726.87
	05/01/12 NEW PREK-12 SCHOOL	0.00	708,910.31		708,910.31
42	TOTAL PRINCIPAL & INTEREST	1,976,056.00	1,437,581.18		3,413,637.18
43	APPROVED LEASES FOR 2010-11 - RSU 03 / MSAD 03				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 03 / MSAD 03				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 03 / MSAD 03				0.00
47	TOTAL DEBT SERVICE ALLOCATION				3,413,637.18
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				17,799,241.66

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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	152.0	10.52%	1,872,480.22	0.00	1,872,480.22
FREEDOM	104.0	7.19%	1,279,765.48	0.00	1,279,765.48
JACKSON	84.5	5.85%	1,041,255.64	0.00	1,041,255.64
KNOX	116.5	8.06%	1,434,618.88	0.00	1,434,618.88
LIBERTY	124.0	8.58%	1,527,174.93	0.00	1,527,174.93
MONROE	64.5	4.46%	793,846.18	0.00	793,846.18
MONTVILLE	122.0	8.44%	1,502,256.00	0.00	1,502,256.00
TROY	161.0	11.14%	1,982,835.52	0.00	1,982,835.52
UNITY	242.0	16.74%	2,979,593.05	0.00	2,979,593.05
WALDO	72.0	4.98%	886,402.23	0.00	886,402.23
THORNDIKE	203.0	14.04%	2,499,013.53	0.00	2,499,013.53
TOTAL	1,445.5				17,799,241.66

	2010 STATE VALUATION	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BROOKS	66,800,000	7.470	498,996.00	1,872,480.22	498,996.00	8.81%	7.47M
FREEDOM	51,150,000	7.470	382,090.50	1,279,765.48	382,090.50	6.75%	7.47M
JACKSON	37,150,000	7.470	277,510.50	1,041,255.64	277,510.50	4.90%	7.47M
KNOX	51,050,000	7.470	381,343.50	1,434,618.88	381,343.50	6.73%	7.47M
LIBERTY	123,900,000	7.470	925,533.00	1,527,174.93	925,533.00	16.34%	7.47M
MONROE	71,600,000	7.470	534,852.00	793,846.18	534,852.00	9.44%	7.47M
MONTVILLE	83,950,000	7.470	627,106.50	1,502,256.00	627,106.50	11.07%	7.47M
TROY	57,900,000	7.470	432,513.00	1,982,835.52	432,513.00	7.64%	7.47M
UNITY	113,950,000	7.470	851,206.50	2,979,593.05	851,206.50	15.03%	7.47M
WALDO	54,600,000	7.470	407,862.00	886,402.23	407,862.00	7.20%	7.47M
THORNDIKE	46,200,000	7.470	345,114.00	2,499,013.53	345,114.00	6.09%	7.47M
TOTAL	758,250,000		5,664,127.50	17,799,241.66	5,664,127.50	100.00%	7.47M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,799,241.66	5,664,127.50	12,135,114.16
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,799,241.66	5,664,127.50	12,135,114.16
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
59E LESS MAINECARE SEED			25,968.16
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			12,109,146.00
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 31.82%		STATE SHARE % = 68.18%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 31.97%		STATE SHARE % = 68.03%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	18,112,890.79		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	724,625.73	726,789.74	0.00	0.00
August	724,625.73	726,789.74	0.00	0.00
September	724,625.73	726,789.75	0.00	0.00
October	724,625.73	726,789.75	0.00	0.00
November	724,625.73	726,789.75	2,704,726.87	2,704,726.87
December	724,625.73	726,789.75	0.00	0.00
Janurary	724,625.73	726,789.75	0.00	0.00
February	724,625.73	726,789.75	0.00	0.00
March	724,625.73	726,789.75	0.00	0.00
April	724,625.73	726,789.75	0.00	0.00
May	724,625.73	726,789.75	708,910.31	708,910.31
June	724,625.79	700,821.59	0.00	0.00
Total	8,695,508.82	8,695,508.82	3,413,637.18	3,413,637.18