

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 3

2010-11

503 - 503

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	674	314	988	488	1,476
10 ATTENDING PUPILS (OCTOBER 2009)	678	328	1,006	477	1,483
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	676.0	321.0	997.0 ( 67%)	482.5 ( 33%)	1,479.5

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	39.8 (17:1)	20.1 (16:1)	32.2 (15:1)	=	92.1 /	106.6 =	=	.86 X	5056,563 =	=	2913,591	1435,053
B. GUIDANCE	1.9 (350:1)	0.9 (350:1)	1.9 (250:1)	=	4.7 /	7.0 =	=	.67 X	357,423 =	=	160,447	79,026
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 /	0.9 =	=	2.00 X	52,012 =	=	69,696	34,328
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 /	2.0 =	=	.90 X	97,334 =	=	58,693	28,908
E. EDUCATION TECHS	6.8 (100:1)	3.2 (100:1)	1.9 (250:1)	=	11.9 /	13.8 =	=	.86 X	261,164 =	=	150,483	74,118
F. LIBRARY TECHS	1.4 (500:1)	0.6 (500:1)	1.0 (500:1)	=	3.0 /	3.0 =	=	1.00 X	58,054 =	=	38,896	19,158
G. CLERICAL	3.4 (200:1)	1.6 (200:1)	2.4 (200:1)	=	7.4 /	9.8 =	=	.76 X	297,036 =	=	151,250	74,497
H. SCHOOL ADMIN.	2.2 (305:1)	1.1 (305:1)	1.5 (315:1)	=	4.8 /	7.0 =	=	.69 X	506,128 =	=	233,983	115,245

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	35,892	17,370
B. Supplies and Equipment	337	466	335,989	224,845
C. Professional Development	57	57	56,829	27,503
D. Instructional Leadership Support	24	24	23,928	11,580
E. Co- and Extra-Curricular Student	33	111	32,901	53,558
F. System Administration/Support	215	215	214,355	103,738
G. Operations & Maintenance	986	1,172	983,042	565,490

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	608,461	299,690
B. Education & Library Technicians	36.00%	68,176	33,579
C. Clerical	29.00%	43,863	21,604
D. School Administrators	14.00%	32,758	16,134

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-136,985	-67,461
16 Adjustment for Title I Revenues	-376,548	-185,464

17 TOTALS	5699,698	2982,498
18 E.P.S. RATES	5,717	6,181

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 3

2010-11

503 - 503

## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	977.0	491.0	1,468.0		
	OCTOBER 2009	1,003.0	481.0	1,484.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	990.0 +	0.00	X	5,717.00	= 5,659,830.00
	9-12 PUPILS	486.0 +	3.33	X	6,181.00	= 3,024,548.73
	ADULT EDUC. COURSES AT .1	5.2		X	6,181.00	= 32,141.20
	K-8 EQUIV. INSTR. PUPILS	1.875		X	5,717.00	= 10,719.38
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,181.00	= 4,635.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7149	707.8	X .15	X	5,717.00	= 606,973.89
	9-12 DISADVANTAGED @ .7149	347.4	X .15	X	6,181.00	= 322,091.91
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,717.00	= 4,001.90
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,181.00	= 8,653.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	990.0		X	42.00	= 41,580.00
	9-12 STUDENT ASSESSMENT	486.0		X	42.00	= 20,412.00
	K-8 TECHNOLOGY RESOURCES	990.0		X	95.00	= 94,050.00
	9-12 TECHNOLOGY RESOURCES	486.0		X	288.00	= 139,968.00
	K-2 PUPILS	334.0	X .10	X	5,717.00	= 190,947.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 54,656.44
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					10,215,210.40
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					9,908,754.08
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,908,754.08

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

2010-11

503 - 503

=====

B. OTHER SUBSIDIZABLE COSTS

-----

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	82,597.43	X	102.50%	=	84,662.37
32	SPECIAL EDUCATION - EPS ALLOCATION					1,877,707.25
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	645,426.41	X	102.50%	=	661,562.07
35	TRANSPORTATION - EPS ALLOCATION					1,096,088.83
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					203,207.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,923,227.52
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					13,831,981.60

C. DEBT SERVICE ALLOCATIONS

-----

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 3				
		11/01/10 ADDN TO TROY CENTRAL SCHOOL	129,600.00	3,613.19	133,213.19
	SAD #3				
		11/01/10 NEW PREK-12 SCHOOL	1,976,056.00	782,024.38	2,758,080.38
		05/01/11 NEW PREK-12 SCHOOL	0.00	728,670.87	728,670.87
42	TOTAL PRINCIPAL & INTEREST		2,105,656.00	1,514,308.44	3,619,964.44
43	APPROVED LEASES FOR 2009-10 - S.A.D. 3				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 3				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 3				0.00
47	TOTAL DEBT SERVICE ALLOCATION				3,619,964.44
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				17,451,946.04

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 3

2010-11

503 - 503

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	DEBT ALLOCATION	=	TOWN ALLOCATION
BROOKS	151.5	10.33%	1,802,786.03	0.00	1,802,786.03
FREEDOM	114.0	7.77%	1,356,016.21	0.00	1,356,016.21
JACKSON	84.5	5.76%	1,005,232.09	0.00	1,005,232.09
KNOX	115.5	7.88%	1,375,213.35	0.00	1,375,213.35
LIBERTY	132.0	9.00%	1,570,675.14	0.00	1,570,675.14
MONROE	71.5	4.88%	851,654.97	0.00	851,654.97
MONTVILLE	121.0	8.25%	1,439,785.55	0.00	1,439,785.55
TROY	172.5	11.76%	2,052,348.85	0.00	2,052,348.85
UNITY	252.5	17.22%	3,005,225.11	0.00	3,005,225.11
WALDO	72.0	4.91%	856,890.55	0.00	856,890.55
THORNDIKE	179.5	12.24%	2,136,118.20	0.00	2,136,118.20
<b>TOTAL</b>	<b>1,466.5</b>				<b>17,451,946.05</b>

	2009 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BROOKS	63,950,000	6.900	441,255.00		1,802,786.03	441,255.00	8.89%	6.90M
FREEDOM	50,350,000	6.900	347,415.00		1,356,016.21	347,415.00	7.00%	6.90M
JACKSON	36,850,000	6.900	254,265.00		1,005,232.09	254,265.00	5.12%	6.90M
KNOX	48,150,000	6.900	332,235.00		1,375,213.35	332,235.00	6.69%	6.90M
LIBERTY	113,700,000	6.900	784,530.00		1,570,675.14	784,530.00	15.81%	6.90M
MONROE	69,650,000	6.900	480,585.00		851,654.97	480,585.00	9.68%	6.90M
MONTVILLE	81,000,000	6.900	558,900.00		1,439,785.55	558,900.00	11.26%	6.90M
TROY	54,950,000	6.900	379,155.00		2,052,348.85	379,155.00	7.64%	6.90M
UNITY	105,900,000	6.900	730,710.00		3,005,225.11	730,710.00	14.72%	6.90M
WALDO	52,550,000	6.900	362,595.00		856,890.55	362,595.00	7.31%	6.90M
THORNDIKE	42,300,000	6.900	291,870.00		2,136,118.20	291,870.00	5.88%	6.90M
<b>TOTAL</b>	<b>719,350,000</b>		<b>4,963,515.00</b>		<b>17,451,946.05</b>	<b>4,963,515.00</b>	<b>100.00%</b>	<b>6.90M</b>

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

2010-11

503 - 503

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,451,946.04	4,963,515.00	12,488,431.04
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,451,946.04	4,963,515.00	12,488,431.04
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			363,991.10
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			12,124,439.94
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 28.44%	STATE SHARE % = 71.56%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 30.53%	STATE SHARE % = 69.47%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	17,758,402.36		

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 3

2010-11

503 - 503

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	708,706.29	708,706.29	0.00	0.00
August	708,706.29	708,706.29	0.00	0.00
September	708,706.29	708,706.29	0.00	0.00
October	708,706.29	708,706.29	0.00	0.00
November	708,706.29	708,706.29	2,891,293.57	2,891,293.57
December	708,706.29	708,706.29	0.00	0.00
Janurary	708,706.29	708,706.29	0.00	0.00
February	708,706.29	708,706.29	0.00	0.00
March	708,706.29	708,706.29	0.00	0.00
April	708,706.29	708,706.29	0.00	0.00
May	708,706.29	708,706.30	728,670.87	728,670.87
June	708,706.31	708,706.30	0.00	0.00
Total	8,504,475.50	8,504,475.50	3,619,964.44	3,619,964.44