

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 03 / MSAD 03

2012-13

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	696	323	1,019	455	1,474
10	ATTENDING PUPILS (OCTOBER 2011)	660	350	1,010	446	1,456
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	678.0	336.5	1,014.5 ( 69%)	450.5 ( 31%)	1,465.0

	Position	K-5	6-8	9-12		E.P.S. Actual FTE / FTE	Ratio X	EPS Tot Salary =	Elementary Salary	Secondary Salary
A.	TEACHERS	39.9 (17:1)	21.0 (16:1)	30.0 (15:1)	=	90.9 / 95.2	= .95 X	4657,087 =	3052,721	1371,512
B.	GUIDANCE	1.9 (350:1)	1.0 (350:1)	1.8 (250:1)	=	4.7 / 5.0	= .94 X	256,484 =	166,356	74,739
C.	LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 / 2.0	= .90 X	100,980 =	62,709	28,173
D.	HEALTH	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 / 2.0	= .90 X	105,833 =	65,723	29,527
E.	EDUCATION TECHS	6.8 (100:1)	3.4 (100:1)	1.8 (250:1)	=	12.0 / 7.9	= 1.52 X	164,190 =	172,203	77,366
F.	LIBRARY TECHS	1.4 (500:1)	0.7 (500:1)	0.9 (500:1)	=	3.0 / 2.6	= 1.15 X	51,649 =	40,983	18,413
G.	CLERICAL	3.4 (200:1)	1.7 (200:1)	2.3 (200:1)	=	7.4 / 9.0	= .82 X	273,231 =	154,594	69,455
H.	SCHOOL ADMIN.	2.2 (305:1)	1.1 (305:1)	1.4 (315:1)	=	4.7 / 7.0	= .67 X	523,048 =	241,805	108,637

	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		37,537	16,669
B.	Supplies and Equipment	346	478		351,017	215,339
C.	Professional Development	59	59		59,856	26,580
D.	Instructional Leadership Support	24	24		24,348	10,812
E.	Co- and Extra-Curricular Student	34	114		34,493	51,357
F.	System Administration/Support	220	220		223,190	99,110
G.	Operations & Maintenance	1,013	1,204		1027,689	542,402

	Salary Benefits	Percentage		Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%		636,027	285,751
B.	Education & Library Technicians	36.00%		76,747	34,480
C.	Clerical	29.00%		44,832	20,142
D.	School Administrators	14.00%		33,853	15,209

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)			-119,838	-53,834
16	Adjustment for Title I Revenues			-411,247	-184,763

17	TOTALS			5975,596	2857,074
18	E.P.S. RATES			5,890	6,342

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2011	1,012.0	448.0	1,460.0		
	OCTOBER 2011	1,005.0	439.0	1,444.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,008.5 +	0.00	X	5,890.00	= 5,940,065.00
	9-12 PUPILS	443.5 +	19.16	X	6,342.00	= 2,934,189.72
	ADULT EDUC. COURSES AT .1	9.2		X	6,342.00	= 58,346.40
	K-8 EQUIV. INSTR. PUPILS	4.250		X	5,890.00	= 25,032.50
	9-12 EQUIV. INSTR. PUPILS	2.375		X	6,342.00	= 15,062.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7164	722.5	X .15	X	5,890.00	= 638,328.75
	9-12 DISADVANTAGED @ .7164	317.7	X .15	X	6,342.00	= 302,228.01
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,890.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,342.00	= 8,878.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,008.5		X	43.00	= 43,365.50
	9-12 STUDENT ASSESSMENT	443.5		X	43.00	= 19,070.50
	K-8 TECHNOLOGY RESOURCES	1,008.5		X	98.00	= 98,833.00
	9-12 TECHNOLOGY RESOURCES	443.5		X	296.00	= 131,276.00
	K-2 PUPILS	364.5	X .10	X	5,890.00	= 214,690.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 58,898.78
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					10,488,265.71
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					10,173,617.73
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,173,617.73

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## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	104,934.74	X	101.10%	=	106,089.02
32	SPECIAL EDUCATION - EPS ALLOCATION					1,970,625.28
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	638,876.56	X	101.10%	=	645,904.20
35	TRANSPORTATION - EPS ALLOCATION					1,207,535.89
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					228,830.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,158,984.39
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,332,602.12

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD #3				
	11/01/12	NEW PREK-12 SCHOOL	1,976,056.00	708,910.31	2,684,966.31
	05/01/13	NEW PREK-12 SCHOOL	0.00	652,592.72	652,592.72
42	TOTAL PRINCIPAL & INTEREST		1,976,056.00	1,361,503.03	3,337,559.03
43	APPROVED LEASES FOR 2011-12 - RSU 03 / MSAD 03				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 03 / MSAD 03				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 03 / MSAD 03				0.00
47	TOTAL DEBT SERVICE ALLOCATION				3,337,559.03
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				17,670,161.15

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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	150.5	10.51%	1,857,133.94	0.00	1,857,133.94
FREEDOM	98.0	6.84%	1,208,639.02	0.00	1,208,639.02
JACKSON	75.0	5.24%	925,916.44	0.00	925,916.44
KNOX	114.0	7.96%	1,406,544.83	0.00	1,406,544.83
LIBERTY	121.5	8.48%	1,498,429.67	0.00	1,498,429.67
MONROE	74.0	5.17%	913,547.33	0.00	913,547.33
MONTVILLE	126.0	8.80%	1,554,974.18	0.00	1,554,974.18
TROY	155.5	10.86%	1,918,979.50	0.00	1,918,979.50
UNITY	244.5	17.07%	3,016,296.51	0.00	3,016,296.51
WALDO	80.0	5.58%	985,994.99	0.00	985,994.99
THORNDIKE	193.5	13.49%	2,383,704.74	0.00	2,383,704.74
TOTAL	1,432.5				17,670,161.15

	2011 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BROOKS	69,100,000	7.690	531,379.00		1,857,133.94	531,379.00	8.87%	7.69M
FREEDOM	61,050,000	7.690	469,474.50		1,208,639.02	469,474.50	7.83%	7.69M
JACKSON	36,400,000	7.690	279,916.00		925,916.44	279,916.00	4.67%	7.69M
KNOX	53,550,000	7.690	411,799.50		1,406,544.83	411,799.50	6.87%	7.69M
LIBERTY	125,800,000	7.690	967,402.00		1,498,429.67	967,402.00	16.14%	7.69M
MONROE	73,350,000	7.690	564,061.50		913,547.33	564,061.50	9.41%	7.69M
MONTVILLE	80,550,000	7.690	619,429.50		1,554,974.18	619,429.50	10.34%	7.69M
TROY	58,850,000	7.690	452,556.50		1,918,979.50	452,556.50	7.55%	7.69M
UNITY	117,300,000	7.690	902,037.00		3,016,296.51	902,037.00	15.05%	7.69M
WALDO	55,900,000	7.690	429,871.00		985,994.99	429,871.00	7.17%	7.69M
THORNDIKE	47,450,000	7.690	364,890.50		2,383,704.74	364,890.50	6.10%	7.69M
TOTAL	779,300,000		5,992,817.00		17,670,161.15	5,992,817.00	100.00%	7.69M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,670,161.15	5,992,817.00	11,677,344.15
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,670,161.15	5,992,817.00	11,677,344.15
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
59D BUS REFURBISHING ADJUSTMENT			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			11,677,344.15
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 33.91%		STATE SHARE % = 66.09%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 33.91%		STATE SHARE % = 66.09%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	17,984,809.13		