

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 75 / MSAD 75

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)	1,180	613	1,793	888	2,681
10 ATTENDING PUPILS (OCTOBER 2011)	1,139	617	1,756	878	2,634
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,159.5	615.0	1,774.5 ( 67%)	883.0 ( 33%)	2,657.5

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	68.2 (17:1)	38.4 (16:1)	58.9 (15:1)	=	165.5 /	193.3 =		.86 X	9884,898 =		5695,678	2805,334
B. GUIDANCE	3.3 (350:1)	1.8 (350:1)	3.5 (250:1)	=	8.6 /	10.7 =		.80 X	600,074 =		321,640	158,419
C. LIBRARIANS	1.4 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.3 /	3.2 =		1.03 X	189,831 =		131,002	64,524
D. HEALTH	1.4 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.3 /	5.8 =		.57 X	295,748 =		112,946	55,630
E. EDUCATION TECHS	11.6 (100:1)	6.2 (100:1)	3.5 (250:1)	=	21.3 /	15.1 =		1.41 X	294,997 =		278,684	137,262
F. LIBRARY TECHS	2.3 (500:1)	1.2 (500:1)	1.8 (500:1)	=	5.3 /	6.8 =		.78 X	148,432 =		77,571	38,206
G. CLERICAL	5.8 (200:1)	3.1 (200:1)	4.4 (200:1)	=	13.3 /	19.2 =		.69 X	604,120 =		279,285	137,558
H. SCHOOL ADMIN.	3.8 (305:1)	2.0 (305:1)	2.8 (315:1)	=	8.6 /	11.3 =		.76 X	892,894 =		454,661	223,938

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	65,657	32,671
B. Supplies and Equipment	346	478	613,977	422,074
C. Professional Development	59	59	104,696	52,097
D. Instructional Leadership Support	24	24	42,588	21,192
E. Co- and Extra-Curricular Student	34	114	60,333	100,662
F. System Administration/Support	220	220	390,390	194,260
G. Operations & Maintenance	1,013	1,204	1797,569	1063,132

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1189,641	585,942
B. Education & Library Technicians	36.00%	128,252	63,168
C. Clerical	29.00%	80,993	39,892
D. School Administrators	14.00%	63,653	31,351

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	148,342	73,070
16 Adjustment for Title I Revenues	-270,982	-133,468

17 TOTALS	11766,576	6166,913
18 E.P.S. RATES	6,631	6,984

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,871.0	901.0	2,772.0		
	OCTOBER 2009	1,836.0	882.0	2,718.0		
	APRIL 2010	1,847.0	876.0	2,723.0		
	OCTOBER 2010	1,782.0	891.0	2,673.0		
	APRIL 2011	1,780.0	877.0	2,657.0		
	OCTOBER 2011	1,740.0	867.0	2,607.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,760.0 +	49.33	X	6,631.00	= 11,997,667.23
	9-12 PUPILS	872.0 +	10.33	X	6,984.00	= 6,162,192.72
	ADULT EDUC. COURSES AT .1	11.8		X	6,984.00	= 82,411.20
	K-8 EQUIV. INSTR. PUPILS	4.000		X	6,631.00	= 26,524.00
	9-12 EQUIV. INSTR. PUPILS	2.875		X	6,984.00	= 20,079.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3425	602.8	X .15	X	6,631.00	= 599,575.02
	9-12 DISADVANTAGED @ .3425	298.7	X .15	X	6,984.00	= 312,918.12
	K-8 LIMITED ENGLISH PROF.	10.0	X .700	X	6,631.00	= 46,417.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	6,984.00	= 14,666.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,760.0		X	43.00	= 75,680.00
	9-12 STUDENT ASSESSMENT	872.0		X	43.00	= 37,496.00
	K-8 TECHNOLOGY RESOURCES	1,760.0		X	98.00	= 172,480.00
	9-12 TECHNOLOGY RESOURCES	872.0		X	296.00	= 258,112.00
	K-2 PUPILS	566.0	X .10	X	6,631.00	= 375,314.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					20,181,533.29
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					19,576,087.29
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,576,087.29

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	141,327.37	X	101.10%	=	142,881.97
32	SPECIAL EDUCATION - EPS ALLOCATION					5,199,860.16
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	681,039.66	X	101.10%	=	688,531.10
35	TRANSPORTATION - EPS ALLOCATION					1,709,762.61
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					160,647.01
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,901,682.85
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					27,477,770.14

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 75				
	11/01/12	NEW BOWDOIN ELEM SCH	263,402.27	52,236.15	315,638.42
	05/01/13	NEW BOWDOIN ELEM SCH	0.00	59,924.13	59,924.13
	11/01/12	NEW MT ARARAT MIDDLE SCH	790,000.00	208,343.30	998,343.30
	05/01/13	NEW MT ARARAT MIDDLE SCH	0.00	186,534.77	186,534.77
42	TOTAL PRINCIPAL & INTEREST		1,053,402.27	507,038.35	1,560,440.62
43	APPROVED LEASES FOR 2011-12 - RSU 75 / MSAD 75				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 75 / MSAD 75				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 75 / MSAD 75				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,560,440.62
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				29,038,210.76

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
BOWDOIN	500.0	19.04%	5,528,875.33		0.00		5,528,875.33
BOWDOINHAM	450.0	17.14%	4,977,149.32		0.00		4,977,149.32
HARPSWELL	491.0	18.70%	5,430,145.41		0.00		5,430,145.41
TOPSHAM	1,184.5	45.12%	13,102,040.69		0.00		13,102,040.69
TOTAL	2,625.5						29,038,210.75

	2011 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BOWDOIN	235,750,000		7.800		1,838,850.00		5,528,875.33	1,838,850.00	11.57%	7.80M
BOWDOINHAM	267,200,000		7.800		2,084,160.00		4,977,149.32	2,084,160.00	13.12%	7.80M
HARPSWELL	2,009,600,000		7.800		15,674,880.00		5,430,145.41	5,430,145.41	34.18%	2.70M
TOPSHAM	837,800,000		7.800		6,534,840.00		13,102,040.69	6,534,840.00	41.13%	7.80M
TOTAL	3,350,350,000				26,132,730.00		29,038,210.75	15,887,995.41	100.00%	4.74M

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  
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,038,210.76	15,887,995.41	13,150,215.35
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,038,210.76	15,887,995.41	13,150,215.35
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
59E LESS MAINECARE SEED - PRIVATE			14,065.99
59E LESS MAINECARE SEED - PUBLIC			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			13,136,149.36
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 54.71%	STATE SHARE % = 45.29%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 54.76%	STATE SHARE % = 45.24%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	29,643,656.76		