

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 01 LKRSU

2011-12

801 - 801

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	993	459	1,452	684	2,136
10 ATTENDING PUPILS (OCTOBER 2010)	976	473	1,449	661	2,110
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	984.5	466.0	1,450.5 (68%)	672.5 (32%)	2,123.0

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	57.9 (17:1)	29.1 (16:1)	44.8 (15:1)	=	131.8	/	148.7	=	.89 X	7499,688	=	4538,811	2135,911
B. GUIDANCE	2.8 (350:1)	1.3 (350:1)	2.7 (250:1)	=	6.8	/	6.7	=	1.01 X	329,960	=	226,617	106,643
C. LIBRARIANS	1.2 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.6	/	3.7	=	.70 X	181,382	=	86,338	40,629
D. HEALTH	1.2 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.6	/	4.9	=	.53 X	245,492	=	88,475	41,636
E. EDUCATION TECHS	9.8 (100:1)	4.7 (100:1)	2.7 (250:1)	=	17.2	/	9.5	=	1.81 X	191,499	=	235,697	110,916
F. LIBRARY TECHS	2.0 (500:1)	0.9 (500:1)	1.3 (500:1)	=	4.2	/	5.0	=	.84 X	105,856	=	60,465	28,454
G. CLERICAL	4.9 (200:1)	2.3 (200:1)	3.4 (200:1)	=	10.6	/	12.6	=	.84 X	387,669	=	221,437	104,205
H. SCHOOL ADMIN.	3.2 (305:1)	1.5 (305:1)	2.1 (315:1)	=	6.8	/	9.0	=	.76 X	684,597	=	353,800	166,494

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	53,669	24,883
B. Supplies and Equipment	342	473	496,071	318,093
C. Professional Development	58	58	84,129	39,005
D. Instructional Leadership Support	24	24	34,812	16,140
E. Co- and Extra-Curricular Student	34	113	49,317	75,993
F. System Administration/Support	218	218	316,209	146,605
G. Operations & Maintenance	1,002	1,191	1453,401	800,948

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	938,646	441,716
B. Education & Library Technicians	36.00%	106,618	50,173
C. Clerical	29.00%	64,217	30,219
D. School Administrators	14.00%	49,532	23,309

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	140,486	66,103
16 Adjustment for Title I Revenues	-293,501	-138,118

17 TOTALS	9305,245	4629,957
18 E.P.S. RATES	6,415	6,885

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,482.0	741.0	2,223.0		
	OCTOBER 2008	1,414.0	749.0	2,163.0		
	APRIL 2009	1,422.0	727.0	2,149.0		
	OCTOBER 2009	1,458.0	703.0	2,161.0		
	APRIL 2010	1,449.0	685.0	2,134.0		
	OCTOBER 2010	1,453.0	653.0	2,106.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,451.0 +	0.00	X	6,415.00	= 9,308,165.00
	9-12 PUPILS	669.0 +	40.66	X	6,885.00	= 4,886,009.10
	ADULT EDUC. COURSES AT .1	25.8		X	6,885.00	= 177,633.00
	K-8 EQUIV. INSTR. PUPILS	2.000		X	6,415.00	= 12,830.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,885.00	= 3,442.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4370	634.1	X .15	X	6,415.00	= 610,162.73
	9-12 DISADVANTAGED @ .4370	292.4	X .15	X	6,885.00	= 301,976.10
	K-8 LIMITED ENGLISH PROF.	11.0	X .500	X	6,415.00	= 35,282.50
	9-12 LIMITED ENGLISH PROF.	5.0	X .500	X	6,885.00	= 17,212.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,451.0		X	43.00	= 62,393.00
	9-12 STUDENT ASSESSMENT	669.0		X	43.00	= 28,767.00
	K-8 TECHNOLOGY RESOURCES	1,451.0		X	97.00	= 140,747.00
	9-12 TECHNOLOGY RESOURCES	669.0		X	293.00	= 196,017.00
	K-2 PUPILS	538.0	X .10	X	6,415.00	= 345,127.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 71,917.98
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,197,682.41
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,711,751.93
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,711,751.93

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	127,089.45	X	101.60%	=	129,122.88
32	SPECIAL EDUCATION - EPS ALLOCATION					2,798,927.06
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	1,050,293.86	X	101.60%	=	1,067,098.56
35	TRANSPORTATION - EPS ALLOCATION					1,040,030.68
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,035,179.18
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,746,931.11

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
BATH						
	10/01/11	VOC CENTER ADDITION & REN TO MORSE	349,565.00	42,516.00		392,081.00
	04/01/12	VOC CENTER ADDITION & REN TO MORSE	0.00	35,175.12		35,175.12
WOOLWICH						
	08/01/11	ADDN/RENOV WOOLWICH CENTRAL SCHOOL	0.00	354,856.31		354,856.31
	02/01/12	ADDN/RENOV WOOLWICH CENTRAL SCHOOL	0.00	354,856.31		354,856.31
42	TOTAL PRINCIPAL & INTEREST		349,565.00	787,403.74		1,136,968.74
43	APPROVED LEASES FOR 2010-11 - RSU 01 LKRSU					0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 01 LKRSU					0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 01 LKRSU					0.00
44	INSURED VALUE FACTOR FOR 2009-10 - ARROWSIC					435.92
44	INSURED VALUE FACTOR FOR 2009-10 - PHIPPSBURG					435.92
44	INSURED VALUE FACTOR FOR 2009-10 - WEST BATH					3,051.44
47	TOTAL DEBT SERVICE ALLOCATION					1,140,892.02
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					21,887,823.13

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		OPERATING	DEBT	TOWN	TOTAL	LOCAL
	YEAR	PUPILS	ALLOCATION	ALLOCATION	ALLOCATION	ALLOCATION	CONTRIBUTION
ARROWSIC	40.5	1.91%	396,266.38	435.92	396,702.30		
BATH	1,162.5	54.89%	11,387,990.49	427,256.12	11,815,246.61		
PHIPPSBURG	260.5	12.30%	2,551,872.53	435.92	2,552,308.45		
WEST BATH	244.5	11.54%	2,394,195.85	3,051.44	2,397,247.29		
WOOLWICH	410.0	19.36%	4,016,605.86	709,712.62	4,726,318.48		
TOTAL	2,118.0				21,887,823.13		

	2010 STATE	MILL	TOWN	TOWN	OR	TOWN			
	VALUATION	X	EXPECTATION	=	CONTRIBUTION	ALLOCATION			
ARROWSIC	98,200,000		7.470		733,554.00	396,702.30	396,702.30	2.56%	4.04M
BATH	986,350,000		7.470		7,368,034.50	11,815,246.61	7,368,034.50	47.55%	7.47M
PHIPPSBURG	646,650,000		7.470		4,830,475.50	2,552,308.45	2,552,308.45	16.47%	3.95M
WEST BATH	363,050,000		7.470		2,711,983.50	2,397,247.29	2,397,247.29	15.47%	6.60M
WOOLWICH	372,200,000		7.470		2,780,334.00	4,726,318.48	2,780,334.00	17.95%	7.47M
TOTAL	2,466,450,000				18,424,381.50	21,887,823.13	15,494,626.54	100.00%	6.28M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,887,823.13	15,494,626.54	6,393,196.59
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		119,318.00-	119,318.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,887,823.13	15,375,308.54	6,512,514.59
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			85,266.79
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			6,427,247.80
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 70.79%	STATE SHARE % = 29.21%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 70.64%	STATE SHARE % = 29.36%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	22,373,753.61		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ARROWSIC	16,038.00	396,702.30	380,664.30	2.48%	3.88
BATH		11,815,246.61	7,368,034.50	47.92%	7.47
PHIPPSBURG	103,280.00	2,552,308.45	2,449,028.45	15.93%	3.79
WEST BATH		2,397,247.29	2,397,247.29	15.59%	6.60
WOOLWICH		4,726,318.48	2,780,334.00	18.08%	7.47
TOTAL	119,318.00	21,887,823.13	15,375,308.54	100.00%	6.23

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	440,856.58	447,962.15	0.00	0.00
August	440,856.58	447,962.15	354,856.31	354,856.31
September	440,856.58	447,962.15	0.00	0.00
October	440,856.58	447,962.15	392,081.00	392,081.00
November	440,856.58	447,962.15	0.00	0.00
December	440,856.58	447,962.15	0.00	0.00
Janurary	440,856.58	447,962.15	0.00	0.00
February	440,856.58	447,962.16	354,856.31	354,856.31
March	440,856.58	447,962.16	0.00	0.00
April	440,856.58	447,962.16	35,175.12	35,175.12
May	440,856.58	447,962.16	0.00	0.00
June	440,856.68	362,695.37	0.00	0.00
Total	5,290,279.06	5,290,279.06	1,136,968.74	1,136,968.74