

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

RSU 75 / MSAD 75

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)	1,210	650	1,860	882	2,742
10 ATTENDING PUPILS (OCTOBER 2010)	1,179	615	1,794	901	2,695
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	1,194.5	632.5	1,827.0 (67%)	891.5 (33%)	2,718.5

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	70.3 (17:1)	39.5 (16:1)	59.4 (15:1)	=	169.2 /	200.3 =	=	.84 X	10036,955 =	=	5648,798	2782,244
B. GUIDANCE	3.4 (350:1)	1.8 (350:1)	3.6 (250:1)	=	8.8 /	8.6 =	=	1.02 X	475,219 =	=	324,764	159,959
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4 /	5.1 =	=	.67 X	283,497 =	=	127,262	62,681
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.1 (800:1)	=	3.4 /	5.6 =	=	.61 X	271,591 =	=	111,000	54,671
E. EDUCATION TECHS	11.9 (100:1)	6.3 (100:1)	3.6 (250:1)	=	21.8 /	16.1 =	=	1.35 X	309,340 =	=	279,798	137,811
F. LIBRARY TECHS	2.4 (500:1)	1.3 (500:1)	1.8 (500:1)	=	5.5 /	5.7 =	=	.96 X	123,567 =	=	79,478	39,146
G. CLERICAL	6.0 (200:1)	3.2 (200:1)	4.5 (200:1)	=	13.7 /	22.1 =	=	.62 X	675,691 =	=	280,682	138,246
H. SCHOOL ADMIN.	3.9 (305:1)	2.1 (305:1)	2.8 (315:1)	=	8.8 /	11.1 =	=	.79 X	852,307 =	=	451,126	222,197

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	67,599	32,986
B. Supplies and Equipment	342	473	624,834	421,680
C. Professional Development	58	58	105,966	51,707
D. Instructional Leadership Support	24	24	43,848	21,396
E. Co- and Extra-Curricular Student	34	113	62,118	100,740
F. System Administration/Support	218	218	398,286	194,347
G. Operations & Maintenance	1,002	1,191	1830,654	1061,777

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1180,247	581,315
B. Education & Library Technicians	36.00%	129,339	63,705
C. Clerical	29.00%	81,398	40,091
D. School Administrators	14.00%	63,158	31,108

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	176,492	86,923
16 Adjustment for Title I Revenues	-259,068	-127,601

17 TOTALS	11807,779	6157,129
18 E.P.S. RATES	6,463	6,906

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,959.0	961.0	2,920.0		
	OCTOBER 2008	1,887.0	930.0	2,817.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,814.5 +	49.16	X	6,463.00	= 12,044,834.58
	9-12 PUPILS	883.5 +	23.33	X	6,906.00	= 6,262,567.98
	ADULT EDUC. COURSES AT .1	4.2		X	6,906.00	= 29,005.20
	K-8 EQUIV. INSTR. PUPILS	3.500		X	6,463.00	= 22,620.50
	9-12 EQUIV. INSTR. PUPILS	2.000		X	6,906.00	= 13,812.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3530	640.5	X .15	X	6,463.00	= 620,932.73
	9-12 DISADVANTAGED @ .3530	311.9	X .15	X	6,906.00	= 323,097.21
	K-8 LIMITED ENGLISH PROF.	11.0	X .500	X	6,463.00	= 35,546.50
	9-12 LIMITED ENGLISH PROF.	7.0	X .500	X	6,906.00	= 24,171.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,814.5		X	43.00	= 78,023.50
	9-12 STUDENT ASSESSMENT	883.5		X	43.00	= 37,990.50
	K-8 TECHNOLOGY RESOURCES	1,814.5		X	97.00	= 176,006.50
	9-12 TECHNOLOGY RESOURCES	883.5		X	293.00	= 258,865.50
	K-2 PUPILS	578.0	X .10	X	6,463.00	= 373,561.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 65,772.60
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					20,366,807.70
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					19,755,803.46
30	ADJUSTED TOTAL OPERATING ALLOCATION					19,755,803.46

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	150,516.27	X	101.60%	=	152,924.53
32	SPECIAL EDUCATION - EPS ALLOCATION					5,577,197.60
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	731,450.88	X	101.60%	=	743,154.09
35	TRANSPORTATION - EPS ALLOCATION					1,691,159.85
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					77,255.78
39	TOTAL OTHER SUBSIDIZABLE COSTS					8,241,691.85
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					27,997,495.31

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 75				
	11/01/11	NEW BOWDOIN ELEM SCH	263,402.27	66,300.79	329,703.06
	05/01/12	NEW BOWDOIN ELEM SCH	0.00	65,587.28	65,587.28
	11/01/11	NEW MT ARARAT MIDDLE SCH	790,000.00	205,481.35	995,481.35
	05/01/12	NEW MT ARARAT MIDDLE SCH	0.00	209,851.62	209,851.62
42	TOTAL PRINCIPAL & INTEREST		1,053,402.27	547,221.04	1,600,623.31
43	APPROVED LEASES FOR 2010-11 - RSU 75 / MSAD 75				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 75 / MSAD 75				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 75 / MSAD 75				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,600,623.31
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				29,598,118.62

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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	512.5	19.04%	5,635,481.79	+	0.00	=	5,635,481.79
BOWDOINHAM	459.0	17.05%	5,046,479.22		0.00		5,046,479.22
HARPSWELL	494.0	18.35%	5,431,254.77		0.00		5,431,254.77
TOPSHAM	1,226.0	45.56%	13,484,902.84		0.00		13,484,902.84
TOTAL	2,691.5						29,598,118.62

	2010 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
BOWDOIN	232,500,000	7.470	1,736,775.00		5,635,481.79	1,736,775.00	10.87% 7.47M
BOWDOINHAM	267,450,000	7.470	1,997,851.50		5,046,479.22	1,997,851.50	12.50% 7.47M
HARPSWELL	2,005,900,000	7.470	14,984,073.00		5,431,254.77	5,431,254.77	33.98% 2.71M
TOPSHAM	912,600,000	7.470	6,817,122.00		13,484,902.84	6,817,122.00	42.65% 7.47M
TOTAL	3,418,450,000		25,535,821.50		29,598,118.62	15,983,003.27	100.00% 4.68M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,598,118.62	15,983,003.27	13,615,115.35
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	29,598,118.62	15,983,003.27	13,615,115.35
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
59E LESS MAINECARE SEED			2,218.36
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			13,612,896.99
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 54.00%		STATE SHARE % = 46.00%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 54.01%		STATE SHARE % = 45.99%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	30,209,122.86		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,001,022.80	1,004,494.93	0.00	0.00
August	1,001,022.80	1,004,494.93	0.00	0.00
September	1,001,022.80	1,004,494.93	0.00	0.00
October	1,001,022.80	1,004,494.93	0.00	0.00
November	1,001,022.80	1,004,494.93	1,325,184.41	1,325,184.41
December	1,001,022.80	998,859.62	0.00	0.00
Janurary	1,001,022.80	998,859.62	0.00	0.00
February	1,001,022.80	998,859.63	0.00	0.00
March	1,001,022.80	998,859.63	0.00	0.00
April	1,001,022.80	998,859.63	0.00	0.00
May	1,001,022.80	998,859.63	275,438.90	275,438.90
June	1,001,022.88	996,641.27	0.00	0.00
Total	12,012,273.68	12,012,273.68	1,600,623.31	1,600,623.31