

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 01 LKRSU

2012-13

801 - 801

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	973	474	1,447	635	2,082
10 ATTENDING PUPILS (OCTOBER 2011)	986	500	1,486	642	2,128
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	979.5	487.0	1,466.5 ( 70%)	638.5 ( 30%)	2,105.0

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	57.6 (17:1)	30.4 (16:1)	42.6 (15:1)	=	130.6	/	137.7	=	.95 X	7146,649	=	4752,522	2036,795
B. GUIDANCE	2.8 (350:1)	1.4 (350:1)	2.6 (250:1)	=	6.8	/	9.8	=	.69 X	501,997	=	242,465	103,913
C. LIBRARIANS	1.2 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.6	/	3.8	=	.68 X	188,928	=	89,930	38,541
D. HEALTH	1.2 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.6	/	4.7	=	.55 X	239,320	=	92,138	39,488
E. EDUCATION TECHS	9.8 (100:1)	4.9 (100:1)	2.6 (250:1)	=	17.3	/	8.1	=	2.14 X	161,675	=	242,190	103,795
F. LIBRARY TECHS	2.0 (500:1)	1.0 (500:1)	1.3 (500:1)	=	4.3	/	5.0	=	.86 X	107,021	=	64,427	27,611
G. CLERICAL	4.9 (200:1)	2.4 (200:1)	3.2 (200:1)	=	10.5	/	10.9	=	.96 X	343,614	=	230,908	98,961
H. SCHOOL ADMIN.	3.2 (305:1)	1.6 (305:1)	2.0 (315:1)	=	6.8	/	9.0	=	.76 X	695,288	=	369,893	158,526

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	54,261	23,625
B. Supplies and Equipment	346	478	507,409	305,203
C. Professional Development	59	59	86,524	37,672
D. Instructional Leadership Support	24	24	35,196	15,324
E. Co- and Extra-Curricular Student	34	114	49,861	72,789
F. System Administration/Support	220	220	322,630	140,470
G. Operations & Maintenance	1,013	1,204	1485,565	768,754

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	983,640	421,560
B. Education & Library Technicians	36.00%	110,382	47,306
C. Clerical	29.00%	66,963	28,699
D. School Administrators	14.00%	51,785	22,194

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	122,774	52,625
16 Adjustment for Title I Revenues	-298,786	-128,051

17 TOTALS	9662,677	4415,799
18 E.P.S. RATES	6,589	6,916

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 01 LKRSU

2012-13

801 - 801

## =====

## A. OPERATING COST ALLOCATIONS

-----

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2011	1,451.0	625.0	2,076.0		
	OCTOBER 2011	1,485.0	625.0	2,110.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,468.0 +	0.00	X	6,589.00	= 9,672,652.00
	9-12 PUPILS	625.0 +	44.66	X	6,916.00	= 4,631,368.56
	ADULT EDUC. COURSES AT .1	22.7		X	6,916.00	= 156,993.20
	K-8 EQUIV. INSTR. PUPILS	1.250		X	6,589.00	= 8,236.25
	9-12 EQUIV. INSTR. PUPILS	0.625		X	6,916.00	= 4,322.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4599	675.1	X .15	X	6,589.00	= 667,235.09
	9-12 DISADVANTAGED @ .4599	287.4	X .15	X	6,916.00	= 298,148.76
	K-8 LIMITED ENGLISH PROF.	9.0	X .700	X	6,589.00	= 41,510.70
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,916.00	= 9,682.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,468.0		X	43.00	= 63,124.00
	9-12 STUDENT ASSESSMENT	625.0		X	43.00	= 26,875.00
	K-8 TECHNOLOGY RESOURCES	1,468.0		X	98.00	= 143,864.00
	9-12 TECHNOLOGY RESOURCES	625.0		X	296.00	= 185,000.00
	K-2 PUPILS	559.0	X .10	X	6,589.00	= 368,325.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 91,325.40
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,368,662.96
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,877,603.07
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,877,603.07

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 01 LKRSU

2012-13

801 - 801

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	148,437.65	X	101.10%	=	150,070.46
32	SPECIAL EDUCATION - EPS ALLOCATION					2,902,084.76
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	1,346,597.70	X	101.10%	=	1,361,410.27
35	TRANSPORTATION - EPS ALLOCATION					1,051,471.02
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,465,036.52
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					21,342,639.59

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
BATH					
	10/01/12	VOC CENTER ADDITION & REN TO MORSE	344,710.00	35,175.12	379,885.12
	04/01/13	VOC CENTER ADDITION & REN TO MORSE	0.00	27,936.18	27,936.18
WOOLWICH					
	08/01/12	ADDN/RENOV WOOLWICH CENTRAL SCHOOL	779,649.00	354,856.31	1,134,505.31
	02/01/13	ADDN/RENOV WOOLWICH CENTRAL SCHOOL	0.00	339,263.33	339,263.33
42	TOTAL PRINCIPAL & INTEREST		1,124,359.00	757,230.94	1,881,589.94
43	APPROVED LEASES FOR 2011-12 - RSU 01 LKRSU				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 01 LKRSU				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 01 LKRSU				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - ARROWSIC				879.84
44	INSURED VALUE FACTOR FOR 2010-11 - WEST BATH				1,319.76
47	TOTAL DEBT SERVICE ALLOCATION				1,883,789.54
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				23,226,429.13

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 01 LKRSU

2012-13

801 - 801

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
ARROWSIC	40.0	1.91%	407,644.42	879.84	408,524.26
BATH	1,189.0	56.84%	12,131,156.34	407,821.30	12,538,977.64
PHIPPSBURG	238.5	11.40%	2,433,060.91	0.00	2,433,060.91
WEST BATH	231.0	11.04%	2,356,227.41	1,319.76	2,357,547.17
WOOLWICH	393.5	18.81%	4,014,550.51	1,473,768.64	5,488,319.15
TOTAL	2,092.0				23,226,429.13

	2011 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION				
ARROWSIC	96,600,000	7.800	753,480.00	408,524.26	408,524.26	2.63%	4.23M	
BATH	939,100,000	7.800	7,324,980.00	12,538,977.64	7,324,980.00	47.10%	7.80M	
PHIPPSBURG	641,600,000	7.800	5,004,480.00	2,433,060.91	2,433,060.91	15.65%	3.79M	
WEST BATH	355,050,000	7.800	2,769,390.00	2,357,547.17	2,357,547.17	15.16%	6.64M	
WOOLWICH	388,150,000	7.800	3,027,570.00	5,488,319.15	3,027,570.00	19.46%	7.80M	
TOTAL	2,420,500,000		18,879,900.00	23,226,429.13	15,551,682.34	100.00%	6.42M	

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 01 LKRSU

2012-13

801 - 801

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,226,429.13	15,551,682.34	7,674,746.79
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		115,880.00-	115,880.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,226,429.13	15,435,802.34	7,790,626.79
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			365,312.73
59E LESS MAINECARE SEED - PUBLIC			8,465.38
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			7,416,848.68
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 66.96%	STATE SHARE % = 33.04%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 68.07%	STATE SHARE % = 31.93%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	23,717,489.02		

***** WARRANT ARTICLE *****					
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ARROWSIC	16,629.00	408,524.26	391,895.26	2.54%	4.06
BATH		12,538,977.64	7,324,980.00	47.45%	7.80
PHIPPSBURG	99,251.00	2,433,060.91	2,333,809.91	15.12%	3.64
WEST BATH		2,357,547.17	2,357,547.17	15.27%	6.64
WOOLWICH		5,488,319.15	3,027,570.00	19.62%	7.80
TOTAL	115,880.00	23,226,429.13	15,435,802.34	100.00%	6.38