

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 01, Lower Kennebec River

2010-11

801 - 801

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	931	486	1,417	721	2,138
10 ATTENDING PUPILS (OCTOBER 2009)	996	462	1,458	700	2,158
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	963.5	474.0	1,437.5 (67%)	710.5 (33%)	2,148.0

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	56.7 (17:1)	29.6 (16:1)	47.4 (15:1)	=	133.7 /	152.4 =	=	.88 X	7607,675 =	=	4485,485	2209,269
B. GUIDANCE	2.8 (350:1)	1.4 (350:1)	2.8 (250:1)	=	7.0 /	6.2 =	=	1.13 X	294,701 =	=	223,118	109,894
C. LIBRARIANS	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7 /	4.0 =	=	.68 X	185,308 =	=	84,426	41,583
D. HEALTH	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7 /	4.0 =	=	.68 X	200,366 =	=	91,287	44,962
E. EDUCATION TECHS	9.6 (100:1)	4.7 (100:1)	2.8 (250:1)	=	17.1 /	12.2 =	=	1.40 X	229,182 =	=	214,973	105,882
F. LIBRARY TECHS	1.9 (500:1)	0.9 (500:1)	1.4 (500:1)	=	4.2 /	5.0 =	=	.84 X	102,020 =	=	57,417	28,280
G. CLERICAL	4.8 (200:1)	2.4 (200:1)	3.6 (200:1)	=	10.8 /	12.8 =	=	.84 X	390,975 =	=	220,041	108,378
H. SCHOOL ADMIN.	3.2 (305:1)	1.6 (305:1)	2.3 (315:1)	=	7.1 /	9.0 =	=	.79 X	699,192 =	=	370,083	182,279

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	51,750	25,578
B. Supplies and Equipment	337	466	484,438	331,093
C. Professional Development	57	57	81,938	40,499
D. Instructional Leadership Support	24	24	34,500	17,052
E. Co- and Extra-Curricular Student	33	111	47,438	78,866
F. System Administration/Support	215	215	309,063	152,758
G. Operations & Maintenance	986	1,172	1417,375	832,706

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	928,020	457,085
B. Education & Library Technicians	36.00%	98,060	48,298
C. Clerical	29.00%	63,812	31,430
D. School Administrators	14.00%	51,812	25,519

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	138,805	68,368
16 Adjustment for Title I Revenues	-268,332	-132,163

17 TOTALS	9185,509	4807,616
18 E.P.S. RATES	6,390	6,767

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	1,545.0	765.0	2,310.0		
	OCTOBER 2007	1,489.0	761.0	2,250.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,440.0 +	28.33	X	6,390.00	= 9,382,628.70
	9-12 PUPILS	715.0 +	26.00	X	6,767.00	= 5,014,347.00
	ADULT EDUC. COURSES AT .1	26.0		X	6,767.00	= 175,942.00
	K-8 EQUIV. INSTR. PUPILS	1.500		X	6,390.00	= 9,585.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,767.00	= 1,691.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4307	620.2	X .15	X	6,390.00	= 594,461.70
	9-12 DISADVANTAGED @ .4307	308.0	X .15	X	6,767.00	= 312,635.40
	K-8 LIMITED ENGLISH PROF.	9.0	X .700	X	6,390.00	= 40,257.00
	9-12 LIMITED ENGLISH PROF.	6.0	X .700	X	6,767.00	= 28,421.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,440.0		X	42.00	= 60,480.00
	9-12 STUDENT ASSESSMENT	715.0		X	42.00	= 30,030.00
	K-8 TECHNOLOGY RESOURCES	1,440.0		X	95.00	= 136,800.00
	9-12 TECHNOLOGY RESOURCES	715.0		X	288.00	= 205,920.00
	K-2 PUPILS	495.5	X .10	X	6,390.00	= 316,624.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 164,347.62
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,474,172.07
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,979,946.90
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,979,946.90

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	106,012.10	X	102.50%	=	108,662.40
32	SPECIAL EDUCATION - EPS ALLOCATION					3,215,706.38
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	1,222,991.91	X	102.50%	=	1,253,566.71
35	TRANSPORTATION - EPS ALLOCATION					926,478.80
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,504,414.29
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					21,484,361.19

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BATH				
	10/01/10	VOC CENTER ADDITION & REN TO MORSE	349,565.00	49,856.89	399,421.89
	04/01/11	VOC CENTER ADDITION & REN TO MORSE	0.00	42,516.00	42,516.00
42	TOTAL PRINCIPAL & INTEREST		349,565.00	92,372.89	441,937.89
43	APPROVED LEASES FOR 2009-10 - RSU 01, Lower Kennebec River				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - RSU 01, Lower Kennebec River				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - RSU 01, Lower Kennebec River				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - ARROWSIC				641.49
44	INSURED VALUE FACTOR FOR 2008-09 - PHIPPSBURG				427.66
44	INSURED VALUE FACTOR FOR 2008-09 - WEST BATH				2,352.13
44	INSURED VALUE FACTOR FOR 2008-09 - WOOLWICH				427.66
47	TOTAL DEBT SERVICE ALLOCATION				445,786.83
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				21,930,148.02

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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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL.		OPERATING		DEBT		TOWN
	YEAR PUPILS		ALLOCATION	+	ALLOCATION	=	ALLOCATION
ARROWSIC	36.5	1.70%	365,234.14		641.49		365,875.63
BATH	1,208.5	56.18%	12,069,914.12		441,937.89		12,511,852.01
PHIPPSBURG	264.0	12.27%	2,636,131.12		427.66		2,636,558.78
WEST BATH	226.5	10.53%	2,262,303.23		2,352.13		2,264,655.36
WOOLWICH	415.5	19.32%	4,150,778.58		427.66		4,151,206.24
TOTAL	2,151.0						21,930,148.02

	2009 STATE	MILL	TOWN	TOWN		
	VALUATION X	EXPECTATION =	CONTRIBUTION	OR ALLOCATION		
ARROWSIC	94,850,000	6.900	654,465.00	365,875.63	365,875.63	2.50% 3.86M
BATH	980,350,000	6.900	6,764,415.00	12,511,852.01	6,764,415.00	46.18% 6.90M
PHIPPSBURG	622,900,000	6.900	4,298,010.00	2,636,558.78	2,636,558.78	18.00% 4.23M
WEST BATH	351,700,000	6.900	2,426,730.00	2,264,655.36	2,264,655.36	15.46% 6.44M
WOOLWICH	379,300,000	6.900	2,617,170.00	4,151,206.24	2,617,170.00	17.86% 6.90M
TOTAL	2,429,100,000		16,760,790.00	21,930,148.02	14,648,674.77	100.00% 6.03M

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	521,988.45	521,988.45	0.00	0.00
August	521,988.45	521,988.45	0.00	0.00
September	521,988.45	521,988.45	0.00	0.00
October	521,988.45	521,988.45	399,421.89	399,421.89
November	521,988.45	521,988.45	0.00	0.00
December	521,988.45	521,988.45	0.00	0.00
Janurary	521,988.45	521,988.46	0.00	0.00
February	521,988.45	521,988.46	0.00	0.00
March	521,988.45	521,988.46	0.00	0.00
April	521,988.45	521,988.46	42,516.00	42,516.00
May	521,988.45	521,988.46	0.00	0.00
June	521,988.51	521,988.46	0.00	0.00
Total	6,263,861.46	6,263,861.46	441,937.89	441,937.89