

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 01, Lower Kennebec River

2008-09

801 - 801

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	978	564	1,542	728	2,270
10 ATTENDING PUPILS (OCTOBER 2007)	966	518	1,484	732	2,216
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	972.0	541.0	1,513.0 ( 67%)	730.0 ( 33%)	2,243.0

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	57.2 (17:1)	33.8 (16:1)	48.7 (15:1)	=	139.7	/	168.7	=	.83 X	7869,075	=	4375,992	2155,340
B. GUIDANCE	2.8 (350:1)	1.5 (350:1)	2.9 (250:1)	=	7.2	/	6.4	=	1.13 X	279,587	=	211,675	104,258
C. LIBRARIANS	1.2 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.8	/	3.7	=	.76 X	156,960	=	79,924	39,366
D. HEALTH	1.2 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.8	/	5.0	=	.56 X	226,661	=	85,043	41,887
E. EDUCATION TECHS	9.7 (100:1)	5.4 (100:1)	2.9 (250:1)	=	18.0	/	19.9	=	.90 X	366,644	=	221,087	108,893
F. LIBRARY TECHS	1.9 (500:1)	1.1 (500:1)	1.5 (500:1)	=	4.5	/	5.0	=	.90 X	92,612	=	55,845	27,506
G. CLERICAL	4.9 (200:1)	2.7 (200:1)	3.7 (200:1)	=	11.3	/	11.7	=	.97 X	336,737	=	218,845	107,790
H. SCHOOL ADMIN.	3.2 (305:1)	1.8 (305:1)	2.3 (315:1)	=	7.3	/	9.0	=	.81 X	635,931	=	345,120	169,984

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	51,442	24,820
B. Supplies and Equipment	320	442	484,160	322,660
C. Professional Development	54	54	81,702	39,420
D. Instructional Leadership Support	22	22	33,286	16,060
E. Co- and Extra-Curricular Student	31	105	46,903	76,650
F. System Administration/Support	204	204	308,652	148,920
G. Operations & Maintenance	935	1,111	1414,655	811,030

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	903,000	444,762
B. Education & Library Technicians	36.00%	99,696	49,104
C. Clerical	29.00%	63,465	31,259
D. School Administrators	14.00%	48,317	23,798

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	135,189	66,575
16 Adjustment for Title I Revenues	-242,945	-119,659

17 TOTALS	9021,052	4690,422
18 E.P.S. RATES	5,962	6,425

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,627.0	799.0	2,426.0		
	OCTOBER 2005	1,598.0	804.0	2,402.0		
	APRIL 2006	1,588.0	781.0	2,369.0		
	OCTOBER 2006	1,544.0	809.0	2,353.0		
	APRIL 2007	1,545.0	765.0	2,310.0		
	OCTOBER 2007	1,489.0	761.0	2,250.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,517.0 +	48.16	X	5,962.00	= 9,331,483.92
	9-12 PUPILS	763.0 +	23.50	X	6,425.00	= 5,053,262.50
	ADULT EDUC. COURSES AT .1	5.3		X	6,425.00	= 34,052.50
	K-8 EQUIV. INSTR. PUPILS	1.375		X	5,962.00	= 8,197.75
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,425.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3761	570.5	X .15	X	5,962.00	= 510,198.15
	9-12 DISADVANTAGED @ .3761	287.0	X .15	X	6,425.00	= 276,596.25
	K-8 LIMITED ENGLISH PROF.	8.0	X .700	X	5,962.00	= 33,387.20
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	6,425.00	= 13,492.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,517.0		X	40.00	= 60,680.00
	9-12 STUDENT ASSESSMENT	763.0		X	40.00	= 30,520.00
	K-8 TECHNOLOGY RESOURCES	1,517.0		X	90.00	= 136,530.00
	9-12 TECHNOLOGY RESOURCES	763.0		X	273.00	= 208,299.00
	K-2 PUPILS	504.0	X .10	X	5,962.00	= 300,484.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 164,398.39
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,161,582.96
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,676,735.47
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,676,735.47

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	53,138.38	X	102.90%	=	54,679.39
32	SPECIAL EDUCATION - EPS ALLOCATION					3,091,806.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	1,069,000.51	X	102.90%	=	1,100,001.52
35	TRANSPORTATION - EPS ALLOCATION					771,707.45
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,018,194.37
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,694,929.84

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BATH				
	10/01/08	VOC CENTER ADDITION & REN TO MORSE	359,275.00	64,946.49	424,221.49
	04/01/09	VOC CENTER ADDITION & REN TO MORSE	0.00	57,401.69	57,401.69
42	TOTAL PRINCIPAL & INTEREST		359,275.00	122,348.18	481,623.18
43	APPROVED LEASES FOR 2007-08 - RSU 01, Lower Kennebec River				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - RSU 01, Lower Kennebec River				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - WOOLWICH				18,798.00
44	INSURED VALUE FACTOR FOR 2006-07 - RSU 01, Lower Kennebec River				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - ARROWSIC				1,066.52
44	INSURED VALUE FACTOR FOR 2006-07 - PHIPPSBURG				457.08
44	INSURED VALUE FACTOR FOR 2006-07 - WEST BATH				777.03
47	TOTAL DEBT SERVICE ALLOCATION				502,721.81
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				21,197,651.65

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION = TOWN ALLOCATION
ARROWSIC	51.5	2.26%	467,705.41	1,066.52 = 468,771.93
BATH	1,221.0	53.55%	11,082,134.93	481,623.18 = 11,563,758.11
PHIPPSBURG	307.5	13.49%	2,791,746.04	457.08 = 2,792,203.12
WEST BATH	279.5	12.26%	2,537,198.40	777.03 = 2,537,975.43
WOOLWICH	420.5	18.44%	3,816,145.06	18,798.00 = 3,834,943.06
TOTAL	2,280.0			21,197,651.65

	2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
ARROWSIC	77,800,000	6.790	528,262.00	468,771.93	3.36%		6.03M
BATH	936,200,000	6.790	6,356,798.00	11,563,758.11	45.63%		6.79M
PHIPPSBURG	564,300,000	6.790	3,831,597.00	2,792,203.12	20.04%		4.95M
WEST BATH	316,850,000	6.790	2,151,411.50	2,537,975.43	15.44%		6.79M
WOOLWICH	318,400,000	6.790	2,161,936.00	3,834,943.06	15.53%		6.79M
TOTAL	2,213,550,000		15,030,004.50	21,197,651.65	100.00%		6.29M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,197,651.65	13,931,120.55	7,266,531.10
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		219,132.00-	219,132.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,197,651.65	13,711,988.55	7,485,663.10
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
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			7,485,663.10
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 65.72% STATE SHARE % = 34.28%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 64.69% STATE SHARE % = 35.31%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	21,682,499.14		

***** WARRANT ARTICLE *****					
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ARROWSIC	31,444.00	468,771.93	437,327.93	3.19%	5.62
BATH		11,563,758.11	6,356,798.00	46.36%	6.79
PHIPPSBURG	187,688.00	2,792,203.12	2,604,515.12	18.99%	4.62
WEST BATH		2,537,975.43	2,151,411.50	15.69%	6.79
WOOLWICH		3,834,943.06	2,161,936.00	15.77%	6.79
TOTAL	219,132.00	21,197,651.65	13,711,988.55	100.00%	6.19

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	583,669.99	617,127.91	0.00	0.00
August	583,669.99	617,127.91	0.00	0.00
September	583,669.99	617,127.91	0.00	0.00
October	583,669.99	617,127.91	424,221.49	424,221.49
November	583,669.99	617,127.91	0.00	0.00
December	583,669.99	617,127.91	0.00	0.00
Janurary	583,669.99	617,127.91	0.00	0.00
February	583,669.99	536,828.91	0.00	0.00
March	583,669.99	536,828.91	0.00	0.00
April	583,669.99	536,828.91	57,401.69	57,401.69
May	583,669.99	536,828.91	0.00	0.00
June	583,670.03	536,828.91	0.00	0.00
Total	7,004,039.92	7,004,039.92	481,623.18	481,623.18