

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 01, Lower Kennebec River

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	959	520	1,479	713	2,192
10 ATTENDING PUPILS (OCTOBER 2008)	930	479	1,409	743	2,152
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	944.5	499.5	1,444.0 (66%)	728.0 (34%)	2,172.0

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	55.6 (17:1)	31.2 (16:1)	48.5 (15:1)	=	135.3 /	160.5 =	=	.84 X	7847,517 =	=	4350,663	2241,251
B. GUIDANCE	2.7 (350:1)	1.4 (350:1)	2.9 (250:1)	=	7.0 /	6.1 =	=	1.15 X	295,633 =	=	224,385	115,593
C. LIBRARIANS	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7 /	4.0 =	=	.68 X	172,821 =	=	77,562	39,956
D. HEALTH	1.2 (800:1)	0.6 (800:1)	0.9 (800:1)	=	2.7 /	5.1 =	=	.53 X	243,144 =	=	85,052	43,814
E. EDUCATION TECHS	9.4 (100:1)	5.0 (100:1)	2.9 (250:1)	=	17.3 /	13.9 =	=	1.24 X	261,963 =	=	214,390	110,444
F. LIBRARY TECHS	1.9 (500:1)	1.0 (500:1)	1.5 (500:1)	=	4.4 /	4.0 =	=	1.10 X	80,801 =	=	58,661	30,220
G. CLERICAL	4.7 (200:1)	2.5 (200:1)	3.6 (200:1)	=	10.8 /	11.6 =	=	.93 X	345,010 =	=	211,767	109,092
H. SCHOOL ADMIN.	3.1 (305:1)	1.6 (305:1)	2.3 (315:1)	=	7.0 /	8.0 =	=	.88 X	587,586 =	=	341,270	175,806

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	50,540	25,480
B. Supplies and Equipment	329	455	475,076	331,240
C. Professional Development	56	56	80,864	40,768
D. Instructional Leadership Support	23	23	33,212	16,744
E. Co- and Extra-Curricular Student	32	108	46,208	78,624
F. System Administration/Support	210	210	303,240	152,880
G. Operations & Maintenance	962	1,143	1389,128	832,104

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	900,156	463,717
B. Education & Library Technicians	36.00%	98,298	50,639
C. Clerical	29.00%	61,412	31,637
D. School Administrators	14.00%	47,778	24,613

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	134,438	69,245
16 Adjustment for Title I Revenues	-235,927	-121,538

17 TOTALS	8948,172	4862,328
18 E.P.S. RATES	6,197	6,679

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	1,482.0	741.0	2,223.0		
	OCTOBER 2008	1,414.0	749.0	2,163.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,448.0 +	62.33	X	6,197.00	= 9,359,515.01
	9-12 PUPILS	745.0 +	22.66	X	6,679.00	= 5,127,201.14
	ADULT EDUC. COURSES AT .1	20.2		X	6,679.00	= 134,915.80
	K-8 EQUIV. INSTR. PUPILS	1.750		X	6,197.00	= 10,844.75
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,679.00	= 1,669.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3996	578.6	X .15	X	6,197.00	= 537,837.63
	9-12 DISADVANTAGED @ .3996	297.7	X .15	X	6,679.00	= 298,250.75
	K-8 LIMITED ENGLISH PROF.	10.0	X .700	X	6,197.00	= 43,379.00
	9-12 LIMITED ENGLISH PROF.	4.0	X .700	X	6,679.00	= 18,701.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,448.0		X	41.00	= 59,368.00
	9-12 STUDENT ASSESSMENT	745.0		X	41.00	= 30,545.00
	K-8 TECHNOLOGY RESOURCES	1,448.0		X	93.00	= 134,664.00
	9-12 TECHNOLOGY RESOURCES	745.0		X	281.00	= 209,345.00
	K-2 PUPILS	482.0	X .10	X	6,197.00	= 298,695.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 145,769.06
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,410,701.49
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,918,380.44
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,918,380.44

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	48,760.69	X	102.90%	=	50,174.75
32	SPECIAL EDUCATION - EPS ALLOCATION					2,724,236.37
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	1,620,062.05	X	102.90%	=	1,667,043.85
35	TRANSPORTATION - EPS ALLOCATION					820,639.90
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					5,262,094.87
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					21,180,475.31

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	BATH				
	10/01/09	VOC CENTER ADDITION & REN TO MORSE	359,275.00	57,401.69	416,676.69
	04/01/10	VOC CENTER ADDITION & REN TO MORSE	0.00	49,856.89	49,856.89
42	TOTAL PRINCIPAL & INTEREST		359,275.00	107,258.58	466,533.58
43	APPROVED LEASES FOR 2008-09 - RSU 01, Lower Kennebec River				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - RSU 01, Lower Kennebec River				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - WOOLWICH				18,798.00
44	INSURED VALUE FACTOR FOR 2007-08 - RSU 01, Lower Kennebec River				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - ARROWSIC				720.03
44	INSURED VALUE FACTOR FOR 2007-08 - PHIPPSBURG				405.81
44	INSURED VALUE FACTOR FOR 2007-08 - WEST BATH				733.21
44	INSURED VALUE FACTOR FOR 2007-08 - WOOLWICH				160.78
47	TOTAL DEBT SERVICE ALLOCATION				487,351.41
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				21,667,826.72

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION = TOWN ALLOCATION
ARROWSIC	45.5	2.08%	440,553.89	720.03 = 441,273.92
BATH	1,212.5	55.35%	11,723,393.08	466,533.58 = 12,189,926.66
PHIPPSBURG	279.5	12.76%	2,702,628.65	405.81 = 2,703,034.46
WEST BATH	250.0	11.41%	2,416,692.23	733.21 = 2,417,425.44
WOOLWICH	403.0	18.40%	3,897,207.46	18,958.78 = 3,916,166.24
TOTAL	2,190.5			21,667,826.72

	2008 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION				
ARROWSIC	86,750,000	6.690	580,357.50	441,273.92	441,273.92	3.00%	5.09M	
BATH	1,026,200,000	6.690	6,865,278.00	12,189,926.66	6,865,278.00	46.63%	6.69M	
PHIPPSBURG	634,000,000	6.690	4,241,460.00	2,703,034.46	2,703,034.46	18.36%	4.26M	
WEST BATH	349,100,000	6.690	2,335,479.00	2,417,425.44	2,335,479.00	15.86%	6.69M	
WOOLWICH	355,300,000	6.690	2,376,957.00	3,916,166.24	2,376,957.00	16.15%	6.69M	
TOTAL	2,451,350,000		16,399,531.50	21,667,826.72	14,722,022.38	100.00%	6.01M	

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,667,826.72	14,722,022.38	6,945,804.34
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		161,711.00-	161,711.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	21,667,826.72	14,560,311.38	7,107,515.34
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			643,229.00
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			6,464,286.34
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 67.94% STATE SHARE % = 32.06%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 70.17% STATE SHARE % = 29.83%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	22,160,147.77		

***** WARRANT ARTICLE *****					
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ARROWSIC	22,666.00	441,273.92	418,607.92	2.87%	4.83
BATH		12,189,926.66	6,865,278.00	47.15%	6.69
PHIPPSBURG	139,045.00	2,703,034.46	2,563,989.46	17.61%	4.04
WEST BATH		2,417,425.44	2,335,479.00	16.04%	6.69
WOOLWICH		3,916,166.24	2,376,957.00	16.33%	6.69
TOTAL	161,711.00	21,667,826.72	14,560,311.38	100.00%	5.94

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	499,812.73	549,330.98	0.00	0.00
August	499,812.73	549,330.98	0.00	0.00
September	499,812.73	549,330.98	0.00	0.00
October	499,812.73	549,330.98	416,676.69	416,676.69
November	499,812.73	549,330.98	0.00	0.00
December	499,812.73	549,330.98	0.00	0.00
Janurary	499,812.73	549,330.98	0.00	0.00
February	499,812.73	430,487.18	0.00	0.00
March	499,812.73	430,487.18	0.00	0.00
April	499,812.73	430,487.18	49,856.89	49,856.89
May	499,812.73	430,487.18	0.00	0.00
June	499,812.73	430,487.18	0.00	0.00
Total	5,997,752.76	5,997,752.76	466,533.58	466,533.58