

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 23

2009-10

523 - 523

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	458	207	665	0	665
10 ATTENDING PUPILS (OCTOBER 2008)	471	198	669	0	669
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	464.5	202.5	667.0 (100%)	0.0 ( 0%)	667.0

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	27.3 (17:1)	12.7 (16:1)	0.0 (15:1)	=	40.0 /	48.0 =	=	.83 X	2075,690 =	=	1722,823	0
B. GUIDANCE	1.3 (350:1)	0.6 (350:1)	0.0 (250:1)	=	1.9 /	1.9 =	=	1.00 X	67,198 =	=	67,198	0
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9 /	0.0 =	=	.90 X	0 =	=	27,578	0
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9 /	1.0 =	=	.90 X	51,417 =	=	46,275	0
E. EDUCATION TECHS	4.6 (100:1)	2.0 (100:1)	0.0 (250:1)	=	6.6 /	10.9 =	=	.61 X	169,637 =	=	103,479	0
F. LIBRARY TECHS	0.9 (500:1)	0.4 (500:1)	0.0 (500:1)	=	1.3 /	1.2 =	=	1.08 X	18,486 =	=	19,965	0
G. CLERICAL	2.3 (200:1)	1.0 (200:1)	0.0 (200:1)	=	3.3 /	3.0 =	=	1.10 X	85,543 =	=	94,097	0
H. SCHOOL ADMIN.	1.5 (305:1)	0.7 (305:1)	0.0 (315:1)	=	2.2 /	3.0 =	=	.73 X	216,123 =	=	157,770	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	23,345	0
B. Supplies and Equipment	329	455	219,443	0
C. Professional Development	56	56	37,352	0
D. Instructional Leadership Support	23	23	15,341	0
E. Co- and Extra-Curricular Student	32	108	21,344	0
F. System Administration/Support	210	210	140,070	0
G. Operations & Maintenance	962	1,143	641,654	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	354,136	0
B. Education & Library Technicians	36.00%	44,440	0
C. Clerical	29.00%	27,288	0
D. School Administrators	14.00%	22,088	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.89)	-298,153	0
16 Adjustment for Title I Revenues	-120,521	0

17 TOTALS	3367,011	0
18 E.P.S. RATES	5,048	6,503

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 23

2009-10

523 - 523

=====

A. OPERATING COST ALLOCATIONS

-----

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	648.0	299.0	947.0		
	OCTOBER 2006	660.0	323.0	983.0		
	APRIL 2007	660.0	304.0	964.0		
	OCTOBER 2007	661.0	294.0	955.0		
	APRIL 2008	662.0	283.0	945.0		
	OCTOBER 2008	666.0	287.0	953.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	664.0 +	0.00	X	5,048.00	= 3,351,872.00
	9-12 PUPILS	285.0 +	0.00	X	6,503.00	= 1,853,355.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,503.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.750		X	5,048.00	= 3,786.00
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,503.00	= 4,877.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4580	304.1	X .15	X	5,048.00	= 230,264.52
	9-12 DISADVANTAGED @ .4580	130.5	X .15	X	6,503.00	= 127,296.23
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,048.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,503.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	664.0		X	41.00	= 27,224.00
	9-12 STUDENT ASSESSMENT	285.0		X	41.00	= 11,685.00
	K-8 TECHNOLOGY RESOURCES	664.0		X	93.00	= 61,752.00
	9-12 TECHNOLOGY RESOURCES	285.0		X	281.00	= 80,085.00
	K-2 PUPILS	278.0	X .10	X	5,048.00	= 140,334.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,892,531.40
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,715,755.45
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,715,755.45

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 23

2009-10

523 - 523

=====

B. OTHER SUBSIDIZABLE COSTS

-----

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					755,108.33
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	83,172.38	X	102.90%	=	85,584.38
35	TRANSPORTATION - EPS ALLOCATION					362,277.74
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,202,970.45
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,918,725.90

C. DEBT SERVICE ALLOCATIONS

-----

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 23 LEVANT			
	11/01/09 NEW ELEM SCHOOL	240,925.00	54,792.54	295,717.54
	05/01/10 NEW ELEM SCHOOL	0.00	49,518.51	49,518.51
42	TOTAL PRINCIPAL & INTEREST	240,925.00	104,311.05	345,236.05
43	APPROVED LEASES FOR 2008-09 - S.A.D. 23			0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 23			0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 23			0.00
47	TOTAL DEBT SERVICE ALLOCATION			345,236.05
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			7,263,961.95

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 23

2009-10

523 - 523

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
CARMEL	498.5	52.86%	3,839,730.29	0.00	3,839,730.29
LEVANT	444.5	47.14%	3,424,231.66	0.00	3,424,231.66
TOTAL	943.0				7,263,961.95

	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
CARMEL	150,350,000	6.690	1,005,841.50	3,839,730.29	1,005,841.50	52.56% 6.69M
LEVANT	135,700,000	6.690	907,833.00	3,424,231.66	907,833.00	47.44% 6.69M
TOTAL	286,050,000		1,913,674.50	7,263,961.95	1,913,674.50	100.00% 6.69M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			7,263,961.95	1,913,674.50	5,350,287.45
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			7,263,961.95	1,913,674.50	5,350,287.45
51	PLUS AUDIT ADJUSTMENTS					0.00
52	LESS AUDIT ADJUSTMENTS					6,703.61
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					30,836.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					102,978.00
60	ADJUSTED STATE CONTRIBUTION					5,271,441.84
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 26.34%	STATE SHARE % = 73.66%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 27.43%	STATE SHARE % = 72.57%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			7,440,737.90		

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

S.A.D. 23

2009-10

523 - 523

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	410,517.14	412,150.15	0.00	0.00
August	410,517.14	412,150.15	0.00	0.00
September	410,517.14	412,150.15	0.00	0.00
October	410,517.14	412,150.15	0.00	0.00
November	410,517.14	412,150.15	295,717.54	295,717.54
December	410,517.14	412,150.16	0.00	0.00
Janurary	410,517.14	412,150.16	0.00	0.00
February	410,517.14	400,010.16	0.00	0.00
March	410,517.14	400,010.16	0.00	0.00
April	410,517.14	400,010.16	0.00	0.00
May	410,517.14	400,010.16	49,518.51	49,518.51
June	410,517.25	441,114.08	0.00	0.00
Total	4,926,205.79	4,926,205.79	345,236.05	345,236.05