

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 23

2010-11

823 - 823

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	1,752	964	2,716	304	3,020
10 ATTENDING PUPILS (OCTOBER 2009)	1,741	944	2,685	321	3,006
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,746.5	954.0	2,700.5 ( 90%)	312.5 ( 10%)	3,013.0

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	102.7 (17:1)	59.6 (16:1)	20.8 (15:1)	=	183.1	216.0	=	.85 X	10206,720	=	7808,141	867,571
B. GUIDANCE	5.0 (350:1)	2.7 (350:1)	1.3 (250:1)	=	9.0	14.2	=	.63 X	767,077	=	434,933	48,326
C. LIBRARIANS	2.2 (800:1)	1.2 (800:1)	0.4 (800:1)	=	3.8	3.0	=	1.27 X	160,809	=	183,804	20,423
D. HEALTH	2.2 (800:1)	1.2 (800:1)	0.4 (800:1)	=	3.8	7.1	=	.54 X	351,399	=	170,780	18,975
E. EDUCATION TECHS	17.5 (100:1)	9.5 (100:1)	1.3 (250:1)	=	28.3	17.3	=	1.64 X	332,439	=	490,680	54,520
F. LIBRARY TECHS	3.5 (500:1)	1.9 (500:1)	0.6 (500:1)	=	6.0	6.3	=	.95 X	124,484	=	106,434	11,826
G. CLERICAL	8.7 (200:1)	4.8 (200:1)	1.6 (200:1)	=	15.1	14.7	=	1.03 X	443,263	=	410,905	45,656
H. SCHOOL ADMIN.	5.7 (305:1)	3.1 (305:1)	1.0 (315:1)	=	9.8	12.0	=	.82 X	906,874	=	669,273	74,364

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	97,218	11,250
B. Supplies and Equipment	337	466	910,069	145,625
C. Professional Development	57	57	153,929	17,813
D. Instructional Leadership Support	24	24	64,812	7,500
E. Co- and Extra-Curricular Student	33	111	89,117	34,688
F. System Administration/Support	215	215	580,608	67,188
G. Operations & Maintenance	986	1,172	2662,693	366,250

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1633,555	181,506
B. Education & Library Technicians	36.00%	214,961	23,885
C. Clerical	29.00%	119,162	13,240
D. School Administrators	14.00%	93,698	10,411

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	1119,018	124,375
16 Adjustment for Title I Revenues	-408,282	-45,364

17 TOTALS	17605,508	2100,028
18 E.P.S. RATES	6,519	6,720

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## A. OPERATING COST ALLOCATIONS

19 SUBSIDIZABLE PUPILS		K-8	9-12	TOTAL	
	APRIL 2007	2,677.0	1,412.0	4,089.0	
	OCTOBER 2007	2,638.0	1,412.0	4,050.0	
	APRIL 2008	2,686.0	1,405.0	4,091.0	
	OCTOBER 2008	2,675.0	1,422.0	4,097.0	
	APRIL 2009	2,716.0	1,394.0	4,110.0	
	OCTOBER 2009	2,685.0	1,452.0	4,137.0	
21 BASIC COUNTS		AVG. CAL.	DECLINING	X	SAU
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES
	K-8 PUPILS	2,700.5 +	0.00	X	6,519.00 = 17,604,559.50
	9-12 PUPILS	1,423.0 +	0.00	X	6,720.00 = 9,562,560.00
	ADULT EDUC. COURSES AT .1	25.5		X	6,720.00 = 171,360.00
	K-8 EQUIV. INSTR. PUPILS	0.625		X	6,519.00 = 4,074.38
	9-12 EQUIV. INSTR. PUPILS	1.000		X	6,720.00 = 6,720.00
WEIGHTED COUNTS		PUPILS	WEIGHTS	X	
	K-8 DISADVANTAGED @ .3739	1,009.7	X .15	X	6,519.00 = 987,335.15
	9-12 DISADVANTAGED @ .3739	532.1	X .15	X	6,720.00 = 536,356.80
	K-8 LIMITED ENGLISH PROF.	52.0	X .500	X	6,519.00 = 169,494.00
	9-12 LIMITED ENGLISH PROF.	12.0	X .500	X	6,720.00 = 40,320.00
TARGETED FUNDS		PUPILS	WEIGHTS	X	
	K-8 STUDENT ASSESSMENT	2,700.5		X	42.00 = 113,421.00
	9-12 STUDENT ASSESSMENT	1,423.0		X	42.00 = 59,766.00
	K-8 TECHNOLOGY RESOURCES	2,700.5		X	95.00 = 256,547.50
	9-12 TECHNOLOGY RESOURCES	1,423.0		X	288.00 = 409,824.00
	K-2 PUPILS	836.5	X .10	X	6,519.00 = 545,314.35
ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT				= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT				= 0.00
OPERATING ALLOCATION					30,467,652.68
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					29,553,623.09
30 ADJUSTED TOTAL OPERATING ALLOCATION					29,553,623.09

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	82,636.75	X	102.50%	=	84,702.67
32	SPECIAL EDUCATION - EPS ALLOCATION					4,848,704.93
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					1,171,066.27
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					165,839.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,270,312.87
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					35,823,935.96

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SACO				
	09/01/10	ADDN & REN TO BURNS SCHOOL	235,000.00	8,812.50	243,812.50
42	TOTAL PRINCIPAL & INTEREST		235,000.00	8,812.50	243,812.50
43	APPROVED LEASES FOR 2009-10 - RSU 23				0.00
43	APPROVED LEASES FOR 2009-10 - SACO				30,464.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - RSU 23				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - RSU 23				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - DAYTON				59,692.55
44	INSURED VALUE FACTOR FOR 2008-09 - SACO				377,826.56
47	TOTAL DEBT SERVICE ALLOCATION				711,795.61
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				36,535,731.57

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
DAYTON	394.0	9.58%	3,431,933.06		59,692.55		3,491,625.61			
OLD ORCHARD BCH	868.0	21.10%	7,558,850.49		0.00		7,558,850.49			
SACO	2,851.5	69.32%	24,833,152.41		652,103.06		25,485,255.47			
 TOTAL	 4,113.5						 36,535,731.57			
			2009 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
DAYTON			213,350,000	6.900	1,472,115.00		3,491,625.61	1,472,115.00	6.22%	6.90M
OLD ORCHARD BCH			1,575,350,000	6.900	10,869,915.00		7,558,850.49	7,558,850.49	31.94%	4.80M
SACO			2,121,100,000	6.900	14,635,590.00		25,485,255.47	14,635,590.00	61.84%	6.90M
 TOTAL			 3,909,800,000		 26,977,620.00		 36,535,731.57	 23,666,555.49	 100.00%	 6.05M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	36,535,731.57	23,666,555.49	12,869,176.08
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		358,077.00-	358,077.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	36,535,731.57	23,308,478.49	13,227,253.08
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			50,369.09
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			1,283,257.70
60 ADJUSTED STATE CONTRIBUTION			11,893,626.29
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 64.78%	STATE SHARE % = 35.22%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 67.45%	STATE SHARE % = 32.55%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	37,449,761.16		

***** WARRANT ARTICLE *****					
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
DAYTON		3,491,625.61	1,472,115.00	6.32%	6.90
OLD ORCHARD BCH	358,077.00	7,558,850.49	7,200,773.49	30.89%	4.57
SACO		25,485,255.47	14,635,590.00	62.79%	6.90
TOTAL	358,077.00	36,535,731.57	23,308,478.49	100.00%	5.96

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	970,817.81	969,858.96	0.00	0.00
August	970,817.81	969,858.96	0.00	0.00
September	970,817.81	969,858.96	243,812.50	243,812.50
October	970,817.81	969,858.96	0.00	0.00
November	970,817.81	969,858.96	0.00	0.00
December	970,817.81	969,858.97	0.00	0.00
Janurary	970,817.81	969,858.97	0.00	0.00
February	970,817.81	969,858.97	0.00	0.00
March	970,817.81	969,858.97	0.00	0.00
April	970,817.81	969,858.97	0.00	0.00
May	970,817.81	969,858.97	0.00	0.00
June	970,817.88	981,365.17	0.00	0.00
Total	11,649,813.79	11,649,813.79	243,812.50	243,812.50