

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 23

2010-11

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	468	192	660	0	660
10 ATTENDING PUPILS (OCTOBER 2009)	476	189	665	0	665
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	472.0	190.5	662.5 (100%)	0.0 (0%)	662.5

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	27.8 (17:1)	11.9 (16:1)	0.0 (15:1)	=	39.7 /	45.0 =	=	.88 X	2050,002 =	=	1804,002	0
B. GUIDANCE	1.3 (350:1)	0.5 (350:1)	0.0 (250:1)	=	1.8 /	2.0 =	=	.90 X	76,950 =	=	69,255	0
C. LIBRARIANS	0.6 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.8 /	0.0 =	=	.80 X	0 =	=	25,126	0
D. HEALTH	0.6 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.8 /	1.0 =	=	.80 X	52,703 =	=	42,162	0
E. EDUCATION TECHS	4.7 (100:1)	1.9 (100:1)	0.0 (250:1)	=	6.6 /	9.0 =	=	.73 X	152,333 =	=	111,203	0
F. LIBRARY TECHS	0.9 (500:1)	0.4 (500:1)	0.0 (500:1)	=	1.3 /	1.0 =	=	1.30 X	15,791 =	=	20,528	0
G. CLERICAL	2.4 (200:1)	1.0 (200:1)	0.0 (200:1)	=	3.4 /	3.0 =	=	1.13 X	87,682 =	=	99,081	0
H. SCHOOL ADMIN.	1.5 (305:1)	0.6 (305:1)	0.0 (315:1)	=	2.1 /	3.0 =	=	.70 X	221,526 =	=	155,068	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	23,850	0
B. Supplies and Equipment	337	466	223,263	0
C. Professional Development	57	57	37,763	0
D. Instructional Leadership Support	24	24	15,900	0
E. Co- and Extra-Curricular Student	33	111	21,863	0
F. System Administration/Support	215	215	142,438	0
G. Operations & Maintenance	986	1,172	653,225	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	368,704	0
B. Education & Library Technicians	36.00%	47,423	0
C. Clerical	29.00%	28,733	0
D. School Administrators	14.00%	21,710	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.89)	-309,852	0
16 Adjustment for Title I Revenues	-140,861	0

17 TOTALS	3460,582	0
18 E.P.S. RATES	5,224	6,613

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	657.0	278.0	935.0		
	OCTOBER 2009	665.0	275.0	940.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	661.0 +	0.83	X	5,224.00	= 3,457,399.92
	9-12 PUPILS	276.5 +	0.00	X	6,613.00	= 1,828,494.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,613.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.500		X	5,224.00	= 2,612.00
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,613.00	= 4,959.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4526	299.2	X .15	X	5,224.00	= 234,453.12
	9-12 DISADVANTAGED @ .4526	125.1	X .15	X	6,613.00	= 124,092.95
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,224.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,613.00	= 4,629.10
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	661.0		X	42.00	= 27,762.00
	9-12 STUDENT ASSESSMENT	276.5		X	42.00	= 11,613.00
	K-8 TECHNOLOGY RESOURCES	661.0		X	95.00	= 62,795.00
	9-12 TECHNOLOGY RESOURCES	276.5		X	288.00	= 79,632.00
	K-2 PUPILS	285.0	X .10	X	5,224.00	= 148,884.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,987,327.34
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,807,707.51
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,807,707.51

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	850.00	X	102.50%	=	871.25
32	SPECIAL EDUCATION - EPS ALLOCATION					925,522.13
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	106,798.28	X	102.50%	=	109,468.24
35	TRANSPORTATION - EPS ALLOCATION					394,174.19
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					69,218.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,499,253.81
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,306,961.32

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 23 LEVANT				
	11/01/10	NEW ELEM SCHOOL	240,925.00	48,616.87	289,541.87
	05/01/11	NEW ELEM SCHOOL	0.00	42,470.25	42,470.25
42	TOTAL PRINCIPAL & INTEREST		240,925.00	91,087.12	332,012.12
43	APPROVED LEASES FOR 2009-10 - S.A.D. 23				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - S.A.D. 23				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - S.A.D. 23				0.00
47	TOTAL DEBT SERVICE ALLOCATION				332,012.12
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,638,973.44

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION				
CARMEL	496.5	53.44%	4,082,267.41		0.00		4,082,267.41				
LEVANT	432.5	46.56%	3,556,706.03		0.00		3,556,706.03				
TOTAL	929.0						7,638,973.44				
			2009 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CARMEL			157,850,000	6.960		1,098,636.00		4,082,267.41	1,098,636.00	52.35%	6.96M
LEVANT			143,650,000	6.960		999,804.00		3,556,706.03	999,804.00	47.65%	6.96M
TOTAL			301,500,000			2,098,440.00		7,638,973.44	2,098,440.00	100.00%	6.96M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION									41,968.80		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.									110,985.69		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT									2,251,394.49	107.29%	7.47M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,638,973.44	2,251,394.49	5,387,578.95
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,638,973.44	2,251,394.49	5,387,578.95
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			10,149.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			153,765.00
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			5,243,962.95
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 29.47%	STATE SHARE % = 70.53%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 31.35%	STATE SHARE % = 68.65%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,818,593.27		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
CARMEL	4,082,267.41	1,178,605.02	52.35%	0.00
LEVANT	3,556,706.03	1,072,789.47	47.65%	0.00
TOTAL	7,638,973.44	2,251,394.49	100.00%	0.00

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	409,329.23	403,333.84	0.00	0.00
August	409,329.23	403,333.84	0.00	0.00
September	409,329.23	403,333.84	0.00	0.00
October	409,329.23	403,333.84	0.00	0.00
November	409,329.23	403,333.84	289,541.87	289,541.87
December	409,329.23	403,333.84	0.00	0.00
Janurary	409,329.23	403,333.84	0.00	0.00
February	409,329.23	403,333.84	0.00	0.00
March	409,329.23	403,333.84	0.00	0.00
April	409,329.23	403,333.84	0.00	0.00
May	409,329.23	412,637.09	42,470.25	42,470.25
June	409,329.30	465,975.34	0.00	0.00
Total	4,911,950.83	4,911,950.83	332,012.12	332,012.12