

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 23

2008-09

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	444	217	661	0	661
10 ATTENDING PUPILS (OCTOBER 2007)	461	203	664	0	664
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	452.5	210.0	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	26.6 (17:1)	13.1 (16:1)	0.0 (15:1)	=	39.7 /	47.6 =	=	.83 X	1980,829 =	=	1644,088	0
B. GUIDANCE	1.3 (350:1)	0.6 (350:1)	0.0 (250:1)	=	1.9 /	1.8 =	=	1.06 X	62,117 =	=	65,844	0
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9 /	0.0 =	=	.90 X	0 =	=	26,800	0
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.0 (800:1)	=	0.9 /	1.0 =	=	.90 X	49,969 =	=	44,972	0
E. EDUCATION TECHS	4.5 (100:1)	2.1 (100:1)	0.0 (250:1)	=	6.6 /	8.9 =	=	.74 X	139,901 =	=	103,527	0
F. LIBRARY TECHS	0.9 (500:1)	0.4 (500:1)	0.0 (500:1)	=	1.3 /	1.2 =	=	1.08 X	17,966 =	=	19,403	0
G. CLERICAL	2.3 (200:1)	1.1 (200:1)	0.0 (200:1)	=	3.4 /	3.0 =	=	1.13 X	83,133 =	=	93,940	0
H. SCHOOL ADMIN.	1.5 (305:1)	0.7 (305:1)	0.0 (315:1)	=	2.2 /	3.0 =	=	.73 X	210,033 =	=	153,324	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	22,525	0
B. Supplies and Equipment	320	442	212,000	0
C. Professional Development	54	54	35,775	0
D. Instructional Leadership Support	22	22	14,575	0
E. Co- and Extra-Curricular Student	31	105	20,538	0
F. System Administration/Support	204	204	135,150	0
G. Operations & Maintenance	935	1,111	619,438	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	338,524	0
B. Education & Library Technicians	36.00%	44,255	0
C. Clerical	29.00%	27,243	0
D. School Administrators	14.00%	21,465	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.89)	-286,650	0
16 Adjustment for Title I Revenues	-133,563	0

17 TOTALS	3223,172	0
18 E.P.S. RATES	4,865	6,286

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	675.0	281.0	956.0		
	OCTOBER 2005	647.0	310.0	957.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	660.5 +	0.00	X	4,865.00	= 3,213,332.50
	9-12 PUPILS	299.0 +	0.00	X	6,286.00	= 1,879,514.00
	ADULT EDUC. COURSES AT .1	0.9		X	6,286.00	= 5,657.40
	K-8 EQUIV. INSTR. PUPILS	0.750		X	4,865.00	= 3,648.75
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,286.00	= 2,357.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4085	269.8	X .15	X	4,865.00	= 196,886.55
	9-12 DISADVANTAGED @ .4085	122.1	X .15	X	6,286.00	= 115,128.09
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,865.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,286.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	660.5		X	40.00	= 26,420.00
	9-12 STUDENT ASSESSMENT	299.0		X	40.00	= 11,960.00
	K-8 TECHNOLOGY RESOURCES	660.5		X	90.00	= 59,445.00
	9-12 TECHNOLOGY RESOURCES	299.0		X	273.00	= 81,627.00
	K-2 PUPILS	254.0	X .10	X	4,865.00	= 123,571.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,719,547.54
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,547,961.11
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,547,961.11

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					796,922.96
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	80,450.18	X	102.90%	=	82,783.24
35	TRANSPORTATION - EPS ALLOCATION					356,725.90
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					64,123.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,300,555.10
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,848,516.21

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 23	LEVANT			
		11/01/08 NEW ELEM SCHOOL	240,925.00	61,016.87	301,941.87
		05/01/09 NEW ELEM SCHOOL	0.00	56,145.15	56,145.15
42	TOTAL PRINCIPAL & INTEREST		240,925.00	117,162.02	358,087.02
43	APPROVED LEASES FOR 2007-08 - S.A.D. 23				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 23				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 23				0.00
47	TOTAL DEBT SERVICE ALLOCATION				358,087.02
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,206,603.23

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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	480.5	50.69%	3,653,027.18	0.00	3,653,027.18		
LEVANT	467.5	49.31%	3,553,576.05	0.00	3,553,576.05		
TOTAL	948.0				7,206,603.23		
		2007 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION		
CARMEL		131,550,000	6.790	893,224.50	3,653,027.18	893,224.50	53.38% 6.79M
LEVANT		114,900,000	6.790	780,171.00	3,553,576.05	780,171.00	46.62% 6.79M
TOTAL		246,450,000		1,673,395.50	7,206,603.23	1,673,395.50	100.00% 6.79M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			7,206,603.23	1,673,395.50	5,533,207.73	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			7,206,603.23	1,673,395.50	5,533,207.73	
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					29,219.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00	
60	ADJUSTED STATE CONTRIBUTION					5,562,426.73	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 23.22%	STATE SHARE % = 76.78%		
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 22.81%	STATE SHARE % = 77.19%		
63	FYI: 100% E.P.S. TOTAL ALLOCATION			7,378,189.66			

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	433,694.97	436,189.05	0.00	0.00
August	433,694.97	436,189.06	0.00	0.00
September	433,694.97	436,189.06	0.00	0.00
October	433,694.97	436,189.06	0.00	0.00
November	433,694.97	436,189.06	301,941.87	301,941.87
December	433,694.97	436,189.06	0.00	0.00
Janurary	433,694.97	453,233.44	0.00	0.00
February	433,694.97	426,794.38	0.00	0.00
March	433,694.97	426,794.38	0.00	0.00
April	433,694.97	426,794.38	0.00	0.00
May	433,694.97	426,794.39	56,145.15	56,145.15
June	433,695.04	426,794.39	0.00	0.00
Total	5,204,339.71	5,204,339.71	358,087.02	358,087.02