

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 23

2009-10

823 - 823

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	1,715	967	2,682	267	2,949
10 ATTENDING PUPILS (OCTOBER 2008)	1,723	948	2,671	292	2,963
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,719.0	957.5	2,676.5 ( 91%)	279.5 ( 9%)	2,956.0

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	101.1 (17:1)	59.8 (16:1)	18.6 (15:1)	=	179.5	/	144.5	=	1.24 X	6578,748	=	7423,460	734,188
B. GUIDANCE	4.9 (350:1)	2.7 (350:1)	1.1 (250:1)	=	8.7	/	9.0	=	.97 X	459,140	=	405,283	40,083
C. LIBRARIANS	2.1 (800:1)	1.2 (800:1)	0.3 (800:1)	=	3.6	/	1.0	=	3.60 X	59,139	=	193,739	19,161
D. HEALTH	2.1 (800:1)	1.2 (800:1)	0.3 (800:1)	=	3.6	/	3.5	=	1.03 X	160,043	=	150,008	14,836
E. EDUCATION TECHS	17.2 (100:1)	9.6 (100:1)	1.1 (250:1)	=	27.9	/	31.6	=	.88 X	567,016	=	454,066	44,908
F. LIBRARY TECHS	3.4 (500:1)	1.9 (500:1)	0.6 (500:1)	=	5.9	/	7.0	=	.84 X	129,887	=	99,286	9,819
G. CLERICAL	8.6 (200:1)	4.8 (200:1)	1.4 (200:1)	=	14.8	/	10.5	=	1.41 X	298,777	=	383,361	37,915
H. SCHOOL ADMIN.	5.6 (305:1)	3.1 (305:1)	0.9 (315:1)	=	9.6	/	8.0	=	1.20 X	598,844	=	653,938	64,675

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	93,678	9,783
B. Supplies and Equipment	329	455	880,569	127,173
C. Professional Development	56	56	149,884	15,652
D. Instructional Leadership Support	23	23	61,560	6,429
E. Co- and Extra-Curricular Student	32	108	85,648	30,186
F. System Administration/Support	210	210	562,065	58,695
G. Operations & Maintenance	962	1,143	2574,793	319,469

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1552,773	153,571
B. Education & Library Technicians	36.00%	199,207	19,702
C. Clerical	29.00%	111,175	10,995
D. School Administrators	14.00%	91,551	9,055

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	1063,037	105,182
16 Adjustment for Title I Revenues	-347,633	-34,381

17 TOTALS	16841,447	1797,095
18 E.P.S. RATES	6,292	6,430

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	2,780.0	1,414.0	4,194.0		
	OCTOBER 2006	2,687.0	1,437.0	4,124.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,680.5 +	10.00	X	6,292.00	= 16,928,626.00
	9-12 PUPILS	1,413.5 +	3.50	X	6,430.00	= 9,111,310.00
	ADULT EDUC. COURSES AT .1	11.7		X	6,430.00	= 75,231.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,292.00	= 1,573.00
	9-12 EQUIV. INSTR. PUPILS	1.500		X	6,430.00	= 9,645.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3148	843.8	X .15	X	6,292.00	= 796,378.44
	9-12 DISADVANTAGED @ .3148	445.0	X .15	X	6,430.00	= 429,202.50
	K-8 LIMITED ENGLISH PROF.	42.0	X .500	X	6,292.00	= 132,132.00
	9-12 LIMITED ENGLISH PROF.	12.0	X .500	X	6,430.00	= 38,580.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,680.5		X	41.00	= 109,900.50
	9-12 STUDENT ASSESSMENT	1,413.5		X	41.00	= 57,953.50
	K-8 TECHNOLOGY RESOURCES	2,680.5		X	93.00	= 249,286.50
	9-12 TECHNOLOGY RESOURCES	1,413.5		X	281.00	= 397,193.50
	K-2 PUPILS	828.5	X .10	X	6,292.00	= 521,292.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					28,858,304.14
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					27,992,555.01
30	ADJUSTED TOTAL OPERATING ALLOCATION					27,992,555.01

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	79,365.13	X	102.90%	=	81,666.72
32	SPECIAL EDUCATION - EPS ALLOCATION					4,894,525.60
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					1,192,044.57
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					64,749.60
39	TOTAL OTHER SUBSIDIZABLE COSTS					6,232,986.49
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					34,225,541.50

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SACO				
	09/01/09	ADDN & REN TO BURNS SCHOOL	235,000.00	17,625.00	252,625.00
	03/01/10	ADDN & REN TO BURNS SCHOOL	0.00	8,812.50	8,812.50
42	TOTAL PRINCIPAL & INTEREST		235,000.00	26,437.50	261,437.50
43	APPROVED LEASES FOR 2008-09 - RSU 23				0.00
43	APPROVED LEASES FOR 2008-09 - DAYTON				80,022.66
43	APPROVED LEASES FOR 2008-09 - SACO				15,232.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - RSU 23				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - SACO				234,987.15
44	INSURED VALUE FACTOR FOR 2007-08 - RSU 23				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - DAYTON				20,709.82
44	INSURED VALUE FACTOR FOR 2007-08 - SACO				153,694.08
47	TOTAL DEBT SERVICE ALLOCATION				766,083.21
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				34,991,624.71

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
DAYTON	409.5	10.00%	3,422,554.15		100,732.48		3,523,286.63			
OLD ORCHARD BCH	880.5	21.51%	7,361,913.98		0.00		7,361,913.98			
SACO	2,804.0	68.49%	23,441,073.37		665,350.73		24,106,424.10			
 TOTAL	 4,094.0						 34,991,624.71			
			2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
DAYTON			207,250,000	6.690	1,386,502.50		3,523,286.63	1,386,502.50	5.96%	6.69M
OLD ORCHARD BCH			1,565,250,000	6.690	10,471,522.50		7,361,913.98	7,361,913.98	31.64%	4.70M
SACO			2,170,350,000	6.690	14,519,641.50		24,106,424.10	14,519,641.50	62.40%	6.69M
 TOTAL			 3,942,850,000		 26,377,666.50		 34,991,624.71	 23,268,057.98	 100.00%	 5.90M

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	34,991,624.71	23,268,057.98	11,723,566.73
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		421,125.00-	421,125.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	34,991,624.71	22,846,932.98	12,144,691.73
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			121,979.08
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			908,576.00
60 ADJUSTED STATE CONTRIBUTION			11,114,136.65
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 66.50%	STATE SHARE % = 33.50%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 68.24%	STATE SHARE % = 31.76%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	35,857,373.84		

***** WARRANT ARTICLE *****					
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
DAYTON		3,523,286.63	1,386,502.50	6.07%	6.69
OLD ORCHARD BCH	421,125.00	7,361,913.98	6,940,788.98	30.38%	4.43
SACO		24,106,424.10	14,519,641.50	63.55%	6.69
TOTAL	421,125.00	34,991,624.71	22,846,932.98	100.00%	5.79

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	904,391.59	949,047.52	0.00	0.00
August	904,391.59	949,047.52	0.00	0.00
September	904,391.59	949,047.53	252,625.00	252,625.00
October	904,391.59	949,047.53	0.00	0.00
November	904,391.59	949,047.53	0.00	0.00
December	904,391.59	949,047.53	0.00	0.00
Janurary	904,391.59	949,047.53	0.00	0.00
February	904,391.59	841,873.29	0.00	0.00
March	904,391.59	841,873.29	8,812.50	8,812.50
April	904,391.59	841,873.29	0.00	0.00
May	904,391.59	841,873.29	0.00	0.00
June	904,391.66	841,873.30	0.00	0.00
Total	10,852,699.15	10,852,699.15	261,437.50	261,437.50