

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 87 / MSAD 23

2011-12

523 - 523

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	470	195	665	0	665
10 ATTENDING PUPILS (OCTOBER 2010)	471	185	656	0	656
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	470.5	190.0	660.5 (100%)	0.0 ( 0%)	660.5

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	27.7 (17:1)	11.9 (16:1)	0.0 (15:1)	=	39.6 /	44.6 =	=	.89 X	2117,035 =	=	1884,161	0
B. GUIDANCE	1.3 (350:1)	0.5 (350:1)	0.0 (250:1)	=	1.8 /	2.0 =	=	.90 X	88,074 =	=	79,267	0
C. LIBRARIANS	0.6 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.8 /	0.0 =	=	.80 X	0 =	=	25,529	0
D. HEALTH	0.6 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.8 /	1.0 =	=	.80 X	53,546 =	=	42,837	0
E. EDUCATION TECHS	4.7 (100:1)	1.9 (100:1)	0.0 (250:1)	=	6.6 /	8.0 =	=	.83 X	138,415 =	=	114,884	0
F. LIBRARY TECHS	0.9 (500:1)	0.4 (500:1)	0.0 (500:1)	=	1.3 /	1.0 =	=	1.30 X	16,044 =	=	20,857	0
G. CLERICAL	2.4 (200:1)	1.0 (200:1)	0.0 (200:1)	=	3.4 /	3.0 =	=	1.13 X	89,085 =	=	100,666	0
H. SCHOOL ADMIN.	1.5 (305:1)	0.6 (305:1)	0.0 (315:1)	=	2.1 /	3.0 =	=	.70 X	225,072 =	=	157,550	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	24,439	0
B. Supplies and Equipment	342	473	225,891	0
C. Professional Development	58	58	38,309	0
D. Instructional Leadership Support	24	24	15,852	0
E. Co- and Extra-Curricular Student	34	113	22,457	0
F. System Administration/Support	218	218	143,989	0
G. Operations & Maintenance	1,002	1,191	661,821	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	386,041	0
B. Education & Library Technicians	36.00%	48,867	0
C. Clerical	29.00%	29,193	0
D. School Administrators	14.00%	22,057	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.89)	-322,998	0
16 Adjustment for Title I Revenues	-154,317	0

17 TOTALS	3567,351	0
18 E.P.S. RATES	5,401	6,784

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 87 / MSAD 23

2011-12

523 - 523

## =====

## A. OPERATING COST ALLOCATIONS

-----

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	666.0	271.0	937.0		
	OCTOBER 2010	657.0	263.0	920.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	661.5 +	0.66	X	5,401.00	= 3,576,326.16
	9-12 PUPILS	267.0 +	0.00	X	6,784.00	= 1,811,328.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,784.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,401.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,784.00	= 848.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4764	315.1	X .15	X	5,401.00	= 255,278.27
	9-12 DISADVANTAGED @ .4764	127.2	X .15	X	6,784.00	= 129,438.72
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,401.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,784.00	= 4,748.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	661.5		X	43.00	= 28,444.50
	9-12 STUDENT ASSESSMENT	267.0		X	43.00	= 11,481.00
	K-8 TECHNOLOGY RESOURCES	661.5		X	97.00	= 64,165.50
	9-12 TECHNOLOGY RESOURCES	267.0		X	293.00	= 78,231.00
	K-2 PUPILS	282.5	X .10	X	5,401.00	= 152,578.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,112,868.20
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,929,482.15
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,929,482.15

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 87 / MSAD 23

2011-12

523 - 523

=====

B. OTHER SUBSIDIZABLE COSTS

-----

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					962,706.76
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	121,778.76	X	101.60%	=	123,727.22
35	TRANSPORTATION - EPS ALLOCATION					473,321.81
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					75,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,634,755.79
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,564,237.94

C. DEBT SERVICE ALLOCATIONS

-----

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 23 LEVANT				
	11/01/11	NEW ELEM SCHOOL	240,925.00	42,036.00	282,961.00
	05/01/12	NEW ELEM SCHOOL	0.00	35,421.99	35,421.99
42	TOTAL PRINCIPAL & INTEREST		240,925.00	77,457.99	318,382.99
43	APPROVED LEASES FOR 2010-11 - RSU 87 / MSAD 23				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 87 / MSAD 23				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 87 / MSAD 23				0.00
47	TOTAL DEBT SERVICE ALLOCATION				318,382.99
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,882,620.93

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 87 / MSAD 23

2011-12

523 - 523

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION			
CARMEL	476.5	51.85%	4,087,138.95	0.00	4,087,138.95			
LEVANT	442.5	48.15%	3,795,481.98	0.00	3,795,481.98			
TOTAL	919.0				7,882,620.93			
		2010 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
CARMEL		164,850,000	7.500	1,236,375.00	4,087,138.95	1,236,375.00	52.05%	7.50M
LEVANT		151,850,000	7.500	1,138,875.00	3,795,481.98	1,138,875.00	47.95%	7.50M
TOTAL		316,700,000		2,375,250.00	7,882,620.93	2,375,250.00	100.00%	7.50M
		NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION				47,505.00		
		NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.				111,679.22		
		TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT				2,534,434.22	106.70%	8.00M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			7,882,620.93	2,534,434.22	5,348,186.71
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			7,882,620.93	2,534,434.22	5,348,186.71
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					25,700.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
59E	LESS MAINECARE SEED					860.88
60	ADJUSTED STATE CONTRIBUTION					5,373,025.83
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 32.15%	STATE SHARE % = 67.85%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 31.84%	STATE SHARE % = 68.16%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			8,066,006.98		

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
CARMEL	4,087,138.95	1,319,173.01	52.05%	0.00
LEVANT	3,795,481.98	1,215,261.21	47.95%	0.00
TOTAL	7,882,620.93	2,534,434.22	100.00%	0.00

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

RSU 87 / MSAD 23

2011-12

523 - 523

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	421,220.23	418,089.26	0.00	0.00
August	421,220.23	418,089.26	0.00	0.00
September	421,220.23	418,089.26	0.00	0.00
October	421,220.23	418,089.26	0.00	0.00
November	421,220.23	418,089.26	282,961.00	282,961.00
December	421,220.23	418,089.26	0.00	0.00
Janurary	421,220.23	418,089.26	0.00	0.00
February	421,220.23	435,222.54	0.00	0.00
March	421,220.23	420,230.94	0.00	0.00
April	421,220.23	420,230.94	0.00	0.00
May	421,220.23	420,230.95	35,421.99	35,421.99
June	421,220.31	432,102.65	0.00	0.00
Total	5,054,642.84	5,054,642.84	318,382.99	318,382.99