

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 87 / MSAD 23

2012-13

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	473	190	663	0	663
10 ATTENDING PUPILS (OCTOBER 2011)	490	182	672	0	672
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	481.5	186.0	667.5 (100%)	0.0 (0%)	667.5

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	28.3 (17:1)	11.6 (16:1)	0.0 (15:1)	=	39.9 /	47.0 =		.85 X	2130,584 =		1810,996	0
B. GUIDANCE	1.5 (315:1)	0.6 (315:1)	0.0 (225:1)	=	2.1 /	2.0 =		1.05 X	89,044 =		93,496	0
C. LIBRARIANS	0.7 (720:1)	0.3 (720:1)	0.0 (720:1)	=	1.0 /	0.0 =		1.00 X	0 =		32,262	0
D. HEALTH	0.7 (720:1)	0.3 (720:1)	0.0 (720:1)	=	1.0 /	1.0 =		1.00 X	54,136 =		54,136	0
E. EDUCATION TECHS	5.4 (090:1)	2.1 (090:1)	0.0 (225:1)	=	7.5 /	6.0 =		1.25 X	101,772 =		127,215	0
F. LIBRARY TECHS	1.1 (450:1)	0.4 (450:1)	0.0 (450:1)	=	1.5 /	1.0 =		1.50 X	16,220 =		24,330	0
G. CLERICAL	2.7 (180:1)	1.0 (180:1)	0.0 (180:1)	=	3.7 /	3.0 =		1.23 X	92,342 =		113,581	0
H. SCHOOL ADMIN.	1.8 (275:1)	0.7 (275:1)	0.0 (284:1)	=	2.5 /	3.0 =		.83 X	227,550 =		188,867	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	24,698	0
B. Supplies and Equipment	346	478	230,955	0
C. Professional Development	59	59	39,383	0
D. Instructional Leadership Support	24	24	16,020	0
E. Co- and Extra-Curricular Student	34	114	22,695	0
F. System Administration/Support	220	220	146,850	0
G. Operations & Maintenance	1,013	1,204	676,178	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	378,269	0
B. Education & Library Technicians	36.00%	54,556	0
C. Clerical	29.00%	32,938	0
D. School Administrators	14.00%	26,441	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.89)	-271,653	0
16 Adjustment for Title I Revenues	-147,427	0

17 TOTALS	3674,784	0
18 E.P.S. RATES	5,505	7,033

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2011	665.0	249.0	914.0		
	OCTOBER 2011	673.0	255.0	928.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	669.0 +	0.00	X	5,505.00	= 3,682,845.00
	9-12 PUPILS	252.0 +	0.00	X	7,033.00	= 1,772,316.00
	ADULT EDUC. COURSES AT .1	0.0		X	7,033.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.125		X	5,505.00	= 688.13
	9-12 EQUIV. INSTR. PUPILS	0.000		X	7,033.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4978	333.0	X .15	X	5,505.00	= 274,974.75
	9-12 DISADVANTAGED @ .4978	125.4	X .15	X	7,033.00	= 132,290.73
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,505.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	7,033.00	= 4,923.10
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	669.0		X	43.00	= 28,767.00
	9-12 STUDENT ASSESSMENT	252.0		X	43.00	= 10,836.00
	K-8 TECHNOLOGY RESOURCES	669.0		X	98.00	= 65,562.00
	9-12 TECHNOLOGY RESOURCES	252.0		X	296.00	= 74,592.00
	K-2 PUPILS	291.5	X .10	X	5,505.00	= 160,470.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,208,265.46
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,022,017.49
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,022,017.49

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					991,138.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	155,207.00	X	101.10%	=	156,914.28
35	TRANSPORTATION - EPS ALLOCATION					478,528.35
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					75,471.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,702,051.63
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,724,069.12

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 23 LEVANT				
	11/01/12	NEW ELEM SCHOOL	240,925.00	24,650.98	265,575.98
	05/01/13	NEW ELEM SCHOOL	0.00	28,373.73	28,373.73
42	TOTAL PRINCIPAL & INTEREST		240,925.00	53,024.71	293,949.71
43	APPROVED LEASES FOR 2011-12 - RSU 87 / MSAD 23				30,464.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 87 / MSAD 23				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 87 / MSAD 23				0.00
47	TOTAL DEBT SERVICE ALLOCATION				324,413.71
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,048,482.83

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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	454.0	49.92%	4,017,802.63	0.00	4,017,802.63			
LEVANT	455.5	50.08%	4,030,680.20	0.00	4,030,680.20			
TOTAL	909.5				8,048,482.83			
		2011 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	
CARMEL		162,450,000	7.800	1,267,110.00	4,017,802.63	1,267,110.00	51.73%	7.80M
LEVANT		151,600,000	7.800	1,182,480.00	4,030,680.20	1,182,480.00	48.27%	7.80M
TOTAL		314,050,000		2,449,590.00	8,048,482.83	2,449,590.00	100.00%	7.80M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			8,048,482.83	2,449,590.00	5,598,892.83		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			8,048,482.83	2,449,590.00	5,598,892.83		
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					0.00		
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00		
59D	BUS REFURBISHING ADJUSTMENT					21,000.00		
59E	LESS MAINECARE SEED - PRIVATE					1,407.82		
59E	LESS MAINECARE SEED - PUBLIC					6,577.01		
60	ADJUSTED STATE CONTRIBUTION					5,611,908.00		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 30.44% STATE SHARE % = 69.56%							
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 30.27% STATE SHARE % = 69.73%							
63	FYI: 100% E.P.S. TOTAL ALLOCATION			8,234,730.80				