

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTON

2012-13

137 - 231

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	99	50	149	66	215
10 ATTENDING PUPILS (OCTOBER 2011)	102	47	149	73	222
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	100.5	48.5	149.0 (68%)	69.5 (32%)	218.5

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	5.9 (17:1)	3.0 (16:1)	4.6 (15:1)	=	13.5	/	18.8	=	.72 X	947,730	=	464,009	218,357
B. GUIDANCE	0.3 (315:1)	0.2 (315:1)	0.3 (225:1)	=	0.8	/	1.0	=	.80 X	61,298	=	33,346	15,692
C. LIBRARIANS	0.1 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.3	/	0.4	=	.75 X	25,810	=	13,163	6,195
D. HEALTH	0.1 (720:1)	0.1 (720:1)	0.1 (720:1)	=	0.3	/	1.0	=	.30 X	54,136	=	11,044	5,197
E. EDUCATION TECHS	1.1 (090:1)	0.5 (090:1)	0.3 (225:1)	=	1.9	/	7.0	=	.27 X	123,081	=	22,598	10,634
F. LIBRARY TECHS	0.2 (450:1)	0.1 (450:1)	0.2 (450:1)	=	0.5	/	2.0	=	.25 X	41,186	=	7,002	3,295
G. CLERICAL	0.6 (180:1)	0.3 (180:1)	0.4 (180:1)	=	1.3	/	2.0	=	.65 X	54,646	=	24,154	11,366
H. SCHOOL ADMIN.	0.4 (275:1)	0.2 (275:1)	0.2 (284:1)	=	0.8	/	1.4	=	.57 X	97,341	=	37,729	17,755

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	5,513	2,572
B. Supplies and Equipment	346	478	51,554	33,221
C. Professional Development	59	59	8,791	4,101
D. Instructional Leadership Support	24	24	3,576	1,668
E. Co- and Extra-Curricular Student	34	114	5,066	7,923
F. System Administration/Support	220	220	32,780	15,290
G. Operations & Maintenance	1,013	1,204	150,937	83,678

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	99,097	46,634
B. Education & Library Technicians	36.00%	10,656	5,014
C. Clerical	29.00%	7,005	3,296
D. School Administrators	14.00%	5,282	2,486

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-61,855	-29,106
16 Adjustment for Title I Revenues	-44,965	-21,160

17 TOTALS	886,480	444,107
18 E.P.S. RATES	5,950	6,390

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	145.0	66.0	211.0		
	OCTOBER 2009	147.0	66.0	213.0		
	APRIL 2010	151.0	66.0	217.0		
	OCTOBER 2010	149.0	67.0	216.0		
	APRIL 2011	149.0	67.0	216.0		
	OCTOBER 2011	147.0	73.0	220.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	148.0 +	0.00	X	5,950.00	= 880,600.00
	9-12 PUPILS	70.0 +	0.00	X	6,390.00	= 447,300.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,390.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,950.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,390.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5918	87.6	X .15	X	5,950.00	= 78,183.00
	9-12 DISADVANTAGED @ .5918	41.4	X .15	X	6,390.00	= 39,681.90
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,950.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,390.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	148.0		X	43.00	= 6,364.00
	9-12 STUDENT ASSESSMENT	70.0		X	43.00	= 3,010.00
	K-8 TECHNOLOGY RESOURCES	148.0		X	98.00	= 14,504.00
	9-12 TECHNOLOGY RESOURCES	70.0		X	296.00	= 20,720.00
	K-2 PUPILS	60.0	X .10	X	5,950.00	= 35,700.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 73,914.28
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,599,977.18
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,551,977.86
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,551,977.86

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	3,275.49	X	101.10%	=	3,311.52
32	SPECIAL EDUCATION - EPS ALLOCATION					260,158.95
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					161,578.79
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					75,471.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					500,520.26
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,052,498.12

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - EASTON				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - EASTON				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - EASTON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,052,498.12

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

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION					
EASTON	218.0		2,052,498.12	0.00	2,052,498.12					
TOTAL	218.0				2,052,498.12					
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
EASTON			236,650,000	7.800	1,845,870.00		2,052,498.12	1,845,870.00	100.00%	7.80M
TOTAL			236,650,000		1,845,870.00		2,052,498.12	1,845,870.00	100.00%	7.80M
E. TOTALS AND ADJUSTMENTS			TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION					

49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,052,498.12	1,845,870.00	206,628.12				
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,052,498.12	1,845,870.00	206,628.12				
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					0.00				
59E	LESS MAINECARE SEED - PRIVATE					0.00				
59E	LESS MAINECARE SEED - PUBLIC					1,420.85				
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					205,207.27				
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % = 89.93%	STATE SHARE % = 10.07%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % = 90.00%	STATE SHARE % = 10.00%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION			2,100,497.44						