

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LOWELL

2012-13

249 - 383

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	0	0	0	0	0
10 ATTENDING PUPILS (OCTOBER 2011)	0	0	0	0	0
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	0.0	0.0	0.0 ( 0%)	0.0 ( 0%)	0.0

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	0.0 (17:1)	0.0 (16:1)	0.0 (15:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
B. GUIDANCE	0.0 (315:1)	0.0 (315:1)	0.0 (225:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
C. LIBRARIANS	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
D. HEALTH	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
E. EDUCATION TECHS	0.0 (090:1)	0.0 (090:1)	0.0 (225:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
F. LIBRARY TECHS	0.0 (450:1)	0.0 (450:1)	0.0 (450:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
G. CLERICAL	0.0 (180:1)	0.0 (180:1)	0.0 (180:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
H. SCHOOL ADMIN.	0.0 (275:1)	0.0 (275:1)	0.0 (284:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0

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

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	0	0
B. Education & Library Technicians	36.00%	0	0
C. Clerical	29.00%	0	0
D. School Administrators	14.00%	0	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86) 0 0  
 16 Adjustment for Title I Revenues 0 0

17 TOTALS 0 0  
 18 E.P.S. RATES 5,621 6,001

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LOWELL

2012-13

249 - 383

## =====

## A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	20.0	6.0	26.0		
	OCTOBER 2009	28.0	6.0	34.0		
	APRIL 2010	24.0	6.0	30.0		
	OCTOBER 2010	27.0	13.0	40.0		
	APRIL 2011	30.0	12.0	42.0		
	OCTOBER 2011	30.0	13.0	43.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	30.0 +	0.00	X	5,621.00	= 168,630.00
	9-12 PUPILS	12.5 +	0.00	X	6,001.00	= 75,012.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,001.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,621.00	= 1,405.25
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,001.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5667	17.0	X .15	X	5,621.00	= 14,333.55
	9-12 DISADVANTAGED @ .5667	7.1	X .15	X	6,001.00	= 6,391.07
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,621.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,001.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	30.0		X	43.00	= 1,290.00
	9-12 STUDENT ASSESSMENT	12.5		X	43.00	= 537.50
	K-8 TECHNOLOGY RESOURCES	30.0		X	98.00	= 2,940.00
	9-12 TECHNOLOGY RESOURCES	12.5		X	296.00	= 3,700.00
	K-2 PUPILS	11.5	X .10	X	5,621.00	= 6,464.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					280,704.02
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					272,282.89
30	ADJUSTED TOTAL OPERATING ALLOCATION					272,282.89

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LOWELL

2012-13

249 - 383

=====

B. OTHER SUBSIDIZABLE COSTS

-----

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					56,712.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	16,010.94	X	101.10%	=	16,187.06
35	TRANSPORTATION - EPS ALLOCATION					13,902.03
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					86,801.09
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					359,083.98

C. DEBT SERVICE ALLOCATIONS

-----

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LOWELL				
		11/01/12 SHARE OF SAD 31 NEW K-5 SCH	11,481.75	364.55	11,846.30
42	TOTAL PRINCIPAL & INTEREST		11,481.75	364.55	11,846.30
43	APPROVED LEASES FOR 2011-12 - LOWELL				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - LOWELL				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - LOWELL				0.00
47	TOTAL DEBT SERVICE ALLOCATION				11,846.30
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				370,930.28

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LOWELL

2012-13

249 - 383

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
LOWELL	42.5 100.00%		370,930.28		0.00		370,930.28
TOTAL	42.5						370,930.28

		2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
LOWELL		47,100,000	7.800	367,380.00		370,930.28	367,380.00	100.00% 7.80M
TOTAL		47,100,000		367,380.00		370,930.28	367,380.00	100.00% 7.80M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
---------------------------	---------------------	-----------------------	-----------------------

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	370,930.28	367,380.00	3,550.28
49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS		13,463.32-	13,463.32
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	370,930.28	353,916.68	17,013.60
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			0.00
60 ADJUSTED STATE CONTRIBUTION			17,013.60
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 99.04%	STATE SHARE % = 0.96%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 95.41%	STATE SHARE % = 4.59%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	379,351.41		

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
LOWELL	370,930.28	353,916.68	100.00%	7.51
TOTAL	370,930.28	353,916.68	100.00%	7.51