

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 04

2012-13

804 - 804

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	686	357	1,043	464	1,507
10 ATTENDING PUPILS (OCTOBER 2011)	669	354	1,023	451	1,474
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	677.5	355.5	1,033.0 ( 69%)	457.5 ( 31%)	1,490.5

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	39.9 (17:1)	22.2 (16:1)	30.5 (15:1)	=	92.6 /	103.0 =		.90 X	5082,822 =		3156,433	1418,107
B. GUIDANCE	1.9 (350:1)	1.0 (350:1)	1.8 (250:1)	=	4.7 /	6.9 =		.68 X	365,465 =		171,476	77,040
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 /	3.0 =		.60 X	158,084 =		65,447	29,403
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 /	3.0 =		.60 X	136,071 =		56,334	25,309
E. EDUCATION TECHS	6.8 (100:1)	3.6 (100:1)	1.8 (250:1)	=	12.2 /	21.8 =		.56 X	392,300 =		151,585	68,103
F. LIBRARY TECHS	1.4 (500:1)	0.7 (500:1)	0.9 (500:1)	=	3.0 /	1.0 =		3.00 X	21,945 =		45,426	20,409
G. CLERICAL	3.4 (200:1)	1.8 (200:1)	2.3 (200:1)	=	7.5 /	10.2 =		.74 X	323,223 =		165,038	74,147
H. SCHOOL ADMIN.	2.2 (305:1)	1.2 (305:1)	1.5 (315:1)	=	4.9 /	5.9 =		.83 X	447,593 =		256,336	115,166

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	38,221	16,928
B. Supplies and Equipment	346	478	357,418	218,685
C. Professional Development	59	59	60,947	26,993
D. Instructional Leadership Support	24	24	24,792	10,980
E. Co- and Extra-Curricular Student	34	114	35,122	52,155
F. System Administration/Support	220	220	227,260	100,650
G. Operations & Maintenance	1,013	1,204	1046,429	550,830

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	655,441	294,473
B. Education & Library Technicians	36.00%	70,924	31,864
C. Clerical	29.00%	47,861	21,503
D. School Administrators	14.00%	35,887	16,123

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.98)	-82,125	-36,892
16 Adjustment for Title I Revenues	-199,909	-89,814

17 TOTALS	6386,342	3042,161
18 E.P.S. RATES	6,182	6,650

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,002.0	503.0	1,505.0		
	OCTOBER 2009	1,045.0	522.0	1,567.0		
	APRIL 2010	1,045.0	495.0	1,540.0		
	OCTOBER 2010	1,042.0	488.0	1,530.0		
	APRIL 2011	1,046.0	464.0	1,510.0		
	OCTOBER 2011	1,028.0	450.0	1,478.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,037.0 +	0.00	X	6,182.00	= 6,410,734.00
	9-12 PUPILS	457.0 +	30.00	X	6,650.00	= 3,238,550.00
	ADULT EDUC. COURSES AT .1	21.6		X	6,650.00	= 143,640.00
	K-8 EQUIV. INSTR. PUPILS	1.000		X	6,182.00	= 6,182.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,650.00	= 1,662.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4893	507.4	X .15	X	6,182.00	= 470,512.02
	9-12 DISADVANTAGED @ .4893	223.6	X .15	X	6,650.00	= 223,041.00
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	6,182.00	= 4,327.40
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,650.00	= 9,310.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,037.0		X	43.00	= 44,591.00
	9-12 STUDENT ASSESSMENT	457.0		X	43.00	= 19,651.00
	K-8 TECHNOLOGY RESOURCES	1,037.0		X	98.00	= 101,626.00
	9-12 TECHNOLOGY RESOURCES	457.0		X	296.00	= 135,272.00
	K-2 PUPILS	371.0	X .10	X	6,182.00	= 229,352.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					11,038,451.12
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					10,707,297.58
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,707,297.58

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	116,579.00	X	101.10%	=	117,861.37
32	SPECIAL EDUCATION - EPS ALLOCATION					2,761,182.35
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	147,633.07	X	101.10%	=	149,257.03
35	TRANSPORTATION - EPS ALLOCATION					1,154,575.39
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					77,036.66
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,259,912.80
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,967,210.38

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
LITCHFIELD						
	11/01/12	LITCHFIELD MIDDLE SCHOOL	295,465.57	29,113.54		324,579.11
	05/01/13	LITCHFIELD MIDDLE SCHOOL	0.00	33,878.08		33,878.08
SABATTUS						
	11/01/12	NEW ELEM AND ADDN/RENV TO K-2	427,400.00	105,376.68		532,776.68
	05/01/13	NEW ELEM AND ADDN/RENV TO K-2	0.00	112,760.94		112,760.94
42	TOTAL PRINCIPAL & INTEREST		722,865.57	281,129.24		1,003,994.81
43	APPROVED LEASES FOR 2011-12 - RSU 04					0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 04					0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 04					0.00
47	TOTAL DEBT SERVICE ALLOCATION					1,003,994.81
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					15,971,205.19

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
LITCHFIELD	518.0	34.79%	5,207,092.49		358,457.19		5,565,549.68			
WALES	246.0	16.52%	2,472,583.15		0.00		2,472,583.15			
SABATTUS	725.0	48.69%	7,287,534.73		645,537.62		7,933,072.35			
<b>TOTAL</b>	<b>1,489.0</b>						<b>15,971,205.18</b>			
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
LITCHFIELD			333,400,000	7.800	2,600,520.00		5,565,549.68	2,600,520.00	45.48%	7.80M
WALES			109,250,000	7.800	852,150.00		2,472,583.15	852,150.00	14.90%	7.80M
SABATTUS			290,350,000	7.800	2,264,730.00		7,933,072.35	2,264,730.00	39.62%	7.80M
<b>TOTAL</b>			<b>733,000,000</b>		<b>5,717,400.00</b>		<b>15,971,205.18</b>	<b>5,717,400.00</b>	<b>100.00%</b>	<b>7.80M</b>

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D E P A R T M E N T O F E D U C A T I O N  
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,971,205.19	5,717,400.00	10,253,805.19
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,971,205.19	5,717,400.00	10,253,805.19
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			47,478.66
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			162,391.57
59E LESS MAINECARE SEED - PUBLIC			21,849.89
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			10,022,085.07
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 35.80%	STATE SHARE % = 64.20%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 37.25%	STATE SHARE % = 62.75%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	16,302,358.73		