

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FALMOUTH

2011-12

151 - 232

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	889	546	1,435	683	2,118
10 ATTENDING PUPILS (OCTOBER 2010)	879	521	1,400	701	2,101
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	884.0	533.5	1,417.5 ( 67%)	692.0 ( 33%)	2,109.5

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	52.0 (17:1)	33.3 (16:1)	46.1 (15:1)	=	131.4	/	152.6	=	.86 X	7840,271	=	4517,564	2225,069
B. GUIDANCE	2.5 (350:1)	1.5 (350:1)	2.8 (250:1)	=	6.8	/	9.5	=	.72 X	475,953	=	229,600	113,086
C. LIBRARIANS	1.1 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.7	/	3.0	=	.90 X	170,086	=	102,562	50,515
D. HEALTH	1.1 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.7	/	4.0	=	.68 X	197,784	=	90,110	44,383
E. EDUCATION TECHS	8.8 (100:1)	5.3 (100:1)	2.8 (250:1)	=	16.9	/	16.7	=	1.01 X	333,751	=	225,850	111,239
F. LIBRARY TECHS	1.8 (500:1)	1.1 (500:1)	1.4 (500:1)	=	4.3	/	3.0	=	1.43 X	64,961	=	62,239	30,655
G. CLERICAL	4.4 (200:1)	2.7 (200:1)	3.5 (200:1)	=	10.6	/	9.1	=	1.16 X	281,242	=	218,581	107,660
H. SCHOOL ADMIN.	2.9 (305:1)	1.7 (305:1)	2.2 (315:1)	=	6.8	/	6.0	=	1.13 X	490,003	=	370,981	182,722

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	52,448	25,604
B. Supplies and Equipment	342	473	484,785	327,316
C. Professional Development	58	58	82,215	40,136
D. Instructional Leadership Support	24	24	34,020	16,608
E. Co- and Extra-Curricular Student	34	113	48,195	78,196
F. System Administration/Support	218	218	309,015	150,856
G. Operations & Maintenance	1,002	1,191	1420,335	824,172

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	938,569	462,280
B. Education & Library Technicians	36.00%	103,712	51,082
C. Clerical	29.00%	63,388	31,221
D. School Administrators	14.00%	51,937	25,581

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	562,203	276,887
16 Adjustment for Title I Revenues	-14,419	-7,102

17 TOTALS	9953,889	5168,166
18 E.P.S. RATES	7,022	7,468

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FALMOUTH

2011-12

151 - 232

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,500.0	664.0	2,164.0		
	OCTOBER 2008	1,459.0	672.0	2,131.0		
	APRIL 2009	1,453.0	677.0	2,130.0		
	OCTOBER 2009	1,435.0	704.0	2,139.0		
	APRIL 2010	1,439.0	685.0	2,124.0		
	OCTOBER 2010	1,401.0	704.0	2,105.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,420.0 +	27.83	X	7,022.00	= 10,166,662.26
	9-12 PUPILS	694.5 +	0.00	X	7,468.00	= 5,186,526.00
	ADULT EDUC. COURSES AT .1	0.4		X	7,468.00	= 2,987.20
	K-8 EQUIV. INSTR. PUPILS	0.375		X	7,022.00	= 2,633.25
	9-12 EQUIV. INSTR. PUPILS	0.000		X	7,468.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0521	74.0	X .15	X	7,022.00	= 77,944.20
	9-12 DISADVANTAGED @ .0521	36.2	X .15	X	7,468.00	= 40,551.24
	K-8 LIMITED ENGLISH PROF.	15.0	X .500	X	7,022.00	= 52,665.00
	9-12 LIMITED ENGLISH PROF.	10.0	X .500	X	7,468.00	= 37,340.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,420.0		X	43.00	= 61,060.00
	9-12 STUDENT ASSESSMENT	694.5		X	43.00	= 29,863.50
	K-8 TECHNOLOGY RESOURCES	1,420.0		X	97.00	= 137,740.00
	9-12 TECHNOLOGY RESOURCES	694.5		X	293.00	= 203,488.50
	K-2 PUPILS	409.0	X .10	X	7,022.00	= 287,199.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,286,660.95
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					15,798,061.12
30	ADJUSTED TOTAL OPERATING ALLOCATION					15,798,061.12

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FALMOUTH

2011-12

151 - 232

## B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	145,489.84	X	101.60%	=	147,817.68
32	SPECIAL EDUCATION - EPS ALLOCATION					2,515,060.18
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	51,109.14	X	101.60%	=	51,926.89
35	TRANSPORTATION - EPS ALLOCATION					1,057,461.76
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					97,350.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,869,616.50
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					19,667,677.62

## C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	FALMOUTH				
	11/15/11	NEW FALMOUTH HIGH SCHOOL	850,000.00	118,500.00	968,500.00
	05/15/12	NEW FALMOUTH HIGH SCHOOL	0.00	110,000.00	110,000.00
	11/15/11	NEW ELEM SCHOOL	0.00	510,488.58	510,488.58
	05/15/12	NEW ELEM SCHOOL	0.00	510,488.58	510,488.58
42	TOTAL PRINCIPAL & INTEREST		850,000.00	1,249,477.16	2,099,477.16
43	APPROVED LEASES FOR 2010-11 - FALMOUTH				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - FALMOUTH				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - FALMOUTH				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,099,477.16
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				21,767,154.78

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FALMOUTH

2011-12

151 - 232

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
FALMOUTH	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	2,114.5	21,767,154.78	0.00	21,767,154.78		
TOTAL	2,114.5			21,767,154.78		
FALMOUTH	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION		
	2,171,450,000	7.470	16,220,731.50	21,767,154.78	16,220,731.50 100.00% 7.47M	
TOTAL	2,171,450,000		16,220,731.50	21,767,154.78	16,220,731.50 100.00% 7.47M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			21,767,154.78	16,220,731.50	5,546,423.28
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			21,767,154.78	16,220,731.50	5,546,423.28
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
59E	LESS MAINECARE SEED					24,578.78
60	ADJUSTED STATE CONTRIBUTION					5,521,844.50
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 74.52%	STATE SHARE % = 25.48%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 74.63%	STATE SHARE % = 25.37%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			22,255,754.61		

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

FALMOUTH

2011-12

151 - 232

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	285,197.27	289,622.92	0.00	0.00
August	285,197.27	289,622.92	0.00	0.00
September	285,197.27	289,622.92	0.00	0.00
October	285,197.27	289,622.92	0.00	0.00
November	285,197.27	286,056.80	1,478,988.58	1,478,988.58
December	285,197.27	286,056.80	0.00	0.00
Janurary	285,197.27	286,056.80	0.00	0.00
February	285,197.27	286,056.80	0.00	0.00
March	285,197.27	286,056.81	0.00	0.00
April	285,197.27	286,056.81	0.00	0.00
May	285,197.27	286,056.81	620,488.58	620,488.58
June	285,197.37	261,478.03	0.00	0.00
Total	3,422,367.34	3,422,367.34	2,099,477.16	2,099,477.16