

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CUTLER

2012-13

111 - 896

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	45	23	68	0	68
10 ATTENDING PUPILS (OCTOBER 2011)	43	18	61	0	61
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	44.0	20.5	64.5 (100%)	0.0 (0%)	64.5

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	2.6 (17:1)	1.3 (16:1)	0.0 (15:1)	=	3.9 /	4.2 =	=	.93 X	222,156 =	=	206,605	0
B. GUIDANCE	0.1 (315:1)	0.1 (315:1)	0.0 (225:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	6,452	0
C. LIBRARIANS	0.1 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,226	0
D. HEALTH	0.1 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	4,146	0
E. EDUCATION TECHS	0.5 (090:1)	0.2 (090:1)	0.0 (225:1)	=	0.7 /	2.0 =	=	.35 X	38,800 =	=	13,580	0
F. LIBRARY TECHS	0.1 (450:1)	0.0 (450:1)	0.0 (450:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,431	0
G. CLERICAL	0.2 (180:1)	0.1 (180:1)	0.0 (180:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	7,590	0
H. SCHOOL ADMIN.	0.2 (275:1)	0.1 (275:1)	0.0 (284:1)	=	0.3 /	0.5 =	=	.60 X	34,765 =	=	20,859	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	2,387	0
B. Supplies and Equipment	346	478	22,317	0
C. Professional Development	59	59	3,806	0
D. Instructional Leadership Support	24	24	1,548	0
E. Co- and Extra-Curricular Student	34	114	2,193	0
F. System Administration/Support	220	220	14,190	0
G. Operations & Maintenance	1,013	1,204	65,339	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	41,882	0
B. Education & Library Technicians	36.00%	5,404	0
C. Clerical	29.00%	2,201	0
D. School Administrators	14.00%	2,920	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-42,604	0
16 Adjustment for Title I Revenues	-19,512	0

17 TOTALS	365,959	0
18 E.P.S. RATES	5,674	6,741

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	55.0	21.0	76.0		
	OCTOBER 2009	45.0	21.0	66.0		
	APRIL 2010	49.0	22.0	71.0		
	OCTOBER 2010	62.0	21.0	83.0		
	APRIL 2011	63.0	20.0	83.0		
	OCTOBER 2011	61.0	20.0	81.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	62.0 +	0.00	X	5,674.00	= 351,788.00
	9-12 PUPILS	20.0 +	0.00	X	6,741.00	= 134,820.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,741.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.875		X	5,674.00	= 4,964.75
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,741.00	= 2,527.88
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4098	25.4	X .15	X	5,674.00	= 21,617.94
	9-12 DISADVANTAGED @ .4098	8.2	X .15	X	6,741.00	= 8,291.43
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,674.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,741.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	62.0		X	43.00	= 2,666.00
	9-12 STUDENT ASSESSMENT	20.0		X	43.00	= 860.00
	K-8 TECHNOLOGY RESOURCES	62.0		X	98.00	= 6,076.00
	9-12 TECHNOLOGY RESOURCES	20.0		X	296.00	= 5,920.00
	K-2 PUPILS	29.5	X .10	X	5,674.00	= 16,738.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 47,425.67
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					603,695.97
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					585,585.09
30	ADJUSTED TOTAL OPERATING ALLOCATION					585,585.09

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	2,232.20	X	101.10%	=	2,256.75
32	SPECIAL EDUCATION - EPS ALLOCATION					107,613.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	32,184.40	X	101.10%	=	32,538.43
35	TRANSPORTATION - EPS ALLOCATION					39,458.09
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					181,866.27
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					767,451.36

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 - CUTLER				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - CUTLER				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - CUTLER				8,816.50
47	TOTAL DEBT SERVICE ALLOCATION				8,816.50
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				776,267.86

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
CUTLER	82.0		776,267.86		0.00		776,267.86
TOTAL	82.0						776,267.86

	2011 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	611,520.00	100.00%	7.80M
CUTLER	78,400,000		7.800		611,520.00		776,267.86			
TOTAL	78,400,000				611,520.00		776,267.86	611,520.00	100.00%	7.80M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	776,267.86	611,520.00	164,747.86
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	776,267.86	611,520.00	164,747.86
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			760.83
60 ADJUSTED STATE CONTRIBUTION			163,987.03
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 78.78%	STATE SHARE % = 21.22%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 78.87%	STATE SHARE % = 21.13%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	794,378.74		