

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FALMOUTH

2012-13

151 - 232

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	882	523	1,405	694	2,099
10 ATTENDING PUPILS (OCTOBER 2011)	893	525	1,418	733	2,151
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	887.5	524.0	1,411.5 (66%)	713.5 (34%)	2,125.0

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	52.2 (17:1)	32.8 (16:1)	47.6 (15:1)	=	132.6 /	153.1 =		.87 X	7979,759 =		4581,977	2360,413
B. GUIDANCE	2.5 (350:1)	1.5 (350:1)	2.9 (250:1)	=	6.9 /	10.3 =		.67 X	509,095 =		225,122	115,972
C. LIBRARIANS	1.1 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.7 /	3.0 =		.90 X	178,087 =		105,783	54,495
D. HEALTH	1.1 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.7 /	3.0 =		.90 X	154,117 =		91,545	47,160
E. EDUCATION TECHS	8.9 (100:1)	5.2 (100:1)	2.9 (250:1)	=	17.0 /	13.9 =		1.22 X	284,378 =		228,981	117,960
F. LIBRARY TECHS	1.8 (500:1)	1.0 (500:1)	1.4 (500:1)	=	4.2 /	3.1 =		1.35 X	67,394 =		60,048	30,934
G. CLERICAL	4.4 (200:1)	2.6 (200:1)	3.6 (200:1)	=	10.6 /	9.0 =		1.18 X	286,893 =		223,432	115,102
H. SCHOOL ADMIN.	2.9 (305:1)	1.7 (305:1)	2.3 (315:1)	=	6.9 /	6.0 =		1.15 X	519,096 =		393,994	202,966

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	52,226	26,400
B. Supplies and Equipment	346	478	488,379	341,053
C. Professional Development	59	59	83,279	42,097
D. Instructional Leadership Support	24	24	33,876	17,124
E. Co- and Extra-Curricular Student	34	114	47,991	81,339
F. System Administration/Support	220	220	310,530	156,970
G. Operations & Maintenance	1,013	1,204	1429,850	859,054

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	950,841	489,828
B. Education & Library Technicians	36.00%	104,050	53,602
C. Clerical	29.00%	64,795	33,380
D. School Administrators	14.00%	55,159	28,415

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	477,048	245,712
16 Adjustment for Title I Revenues	-16,618	-8,561

17 TOTALS	9992,287	5411,414
18 E.P.S. RATES	7,079	7,584

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2011	1,407.0	698.0	2,105.0		
	OCTOBER 2011	1,419.0	734.0	2,153.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,413.0 +	12.66	X	7,079.00	= 10,092,247.14
	9-12 PUPILS	716.0 +	0.00	X	7,584.00	= 5,430,144.00
	ADULT EDUC. COURSES AT .1	0.0		X	7,584.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.625		X	7,079.00	= 4,424.38
	9-12 EQUIV. INSTR. PUPILS	0.125		X	7,584.00	= 948.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0740	104.6	X .15	X	7,079.00	= 111,069.51
	9-12 DISADVANTAGED @ .0740	53.0	X .15	X	7,584.00	= 60,292.80
	K-8 LIMITED ENGLISH PROF.	23.0	X .500	X	7,079.00	= 81,408.50
	9-12 LIMITED ENGLISH PROF.	11.0	X .500	X	7,584.00	= 41,712.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,413.0		X	43.00	= 60,759.00
	9-12 STUDENT ASSESSMENT	716.0		X	43.00	= 30,788.00
	K-8 TECHNOLOGY RESOURCES	1,413.0		X	98.00	= 138,474.00
	9-12 TECHNOLOGY RESOURCES	716.0		X	296.00	= 211,936.00
	K-2 PUPILS	406.0	X .10	X	7,079.00	= 287,407.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,551,610.73
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					16,055,062.40
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,055,062.40

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	149,947.31	X	101.10%	=	151,596.73
32	SPECIAL EDUCATION - EPS ALLOCATION					2,814,932.75
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	47,484.09	X	101.10%	=	48,006.41
35	TRANSPORTATION - EPS ALLOCATION					1,069,093.84
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					83,856.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,167,485.74
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,222,548.14

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	FALMOUTH				
	11/15/12	NEW FALMOUTH HIGH SCHOOL	850,000.00	110,000.00	960,000.00
	05/15/13	NEW FALMOUTH HIGH SCHOOL	0.00	101,500.00	101,500.00
	11/15/12	NEW ELEM SCHOOL	1,592,168.00	510,488.58	2,102,656.58
	05/15/13	NEW ELEM SCHOOL	0.00	494,566.90	494,566.90
42	TOTAL PRINCIPAL & INTEREST		2,442,168.00	1,216,555.48	3,658,723.48
43	APPROVED LEASES FOR 2011-12 - FALMOUTH				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - FALMOUTH				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - FALMOUTH				0.00
47	TOTAL DEBT SERVICE ALLOCATION				3,658,723.48
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				23,881,271.62

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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
FALMOUTH	2,129.0		23,881,271.62		0.00		23,881,271.62
TOTAL	2,129.0						23,881,271.62

	2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	100.00%	
FALMOUTH	2,131,400,000	7.800		16,624,920.00		23,881,271.62		7.80M
TOTAL	2,131,400,000			16,624,920.00		23,881,271.62		7.80M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,881,271.62	16,624,920.00	7,256,351.62
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,881,271.62	16,624,920.00	7,256,351.62
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			45,497.22
59E LESS MAINECARE SEED - PUBLIC			15,871.48
60 ADJUSTED STATE CONTRIBUTION			7,194,982.92
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 69.61%	STATE SHARE % = 30.39%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 69.87%	STATE SHARE % = 30.13%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	24,377,819.95		