

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FAYETTE

2012-13

154 - 897

1. COMPUTATION OF E.P.S. RATES

|   | K-5  | 6-8 | K-8         | 9-12      | TOTAL |
|---|------|-----|-------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2011)                                   | 68   | 0   | 68          | 0         | 68    |
| 10 ATTENDING PUPILS (OCTOBER 2011)                                | 68   | 0   | 68          | 0         | 68    |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011 | 68.0 | 0.0 | 68.0 (100%) | 0.0 ( 0%) | 68.0  |

| 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        | 4.0 (17:1)  | 0.0 (16:1)  | 0.0 (15:1)  | = | 4.0 /      | 4.1 =      | = | .98 X   | 192,830 =      | = | 188,973           | 0                |
| B. GUIDANCE        | 0.2 (315:1) | 0.0 (315:1) | 0.0 (225:1) | = | 0.2 /      | 0.1 =      | = | 2.00 X  | 5,001 =        | = | 10,002            | 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 /      | 0.2 =      | = | .50 X   | 9,169 =        | = | 4,585             | 0                |
| E. EDUCATION TECHS | 0.8 (090:1) | 0.0 (090:1) | 0.0 (225:1) | = | 0.8 /      | 4.0 =      | = | .20 X   | 80,226 =       | = | 16,045            | 0                |
| F. LIBRARY TECHS   | 0.2 (450:1) | 0.0 (450:1) | 0.0 (450:1) | = | 0.2 /      | 0.2 =      | = | 1.00 X  | 3,944 =        | = | 3,944             | 0                |
| G. CLERICAL        | 0.4 (180:1) | 0.0 (180:1) | 0.0 (180:1) | = | 0.4 /      | 1.0 =      | = | .40 X   | 32,889 =       | = | 13,156            | 0                |
| H. SCHOOL ADMIN.   | 0.2 (275:1) | 0.0 (275:1) | 0.0 (284:1) | = | 0.2 /      | 0.5 =      | = | .40 X   | 34,765 =       | = | 13,906            | 0                |

| 13 Other Support Costs (Per Pupil)  | K-8   | 9-12  | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 37    | 37    | 2,516      | 0         |
| B. Supplies and Equipment           | 346   | 478   | 23,528     | 0         |
| C. Professional Development         | 59    | 59    | 4,012      | 0         |
| D. Instructional Leadership Support | 24    | 24    | 1,632      | 0         |
| E. Co- and Extra-Curricular Student | 34    | 114   | 2,312      | 0         |
| F. System Administration/Support    | 220   | 220   | 14,960     | 0         |
| G. Operations & Maintenance         | 1,013 | 1,204 | 68,884     | 0         |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 39,289     | 0         |
| B. Education & Library Technicians         | 36.00%     | 7,196      | 0         |
| C. Clerical                                | 29.00%     | 3,815      | 0         |
| D. School Administrators                   | 14.00%     | 1,947      | 0         |

|  |         |   |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95) | -12,817 | 0 |
| 16 Adjustment for Title I Revenues   | -17,951 | 0 |

|                 |         |       |
|-----------------|---------|-------|
| 17 TOTALS       | 393,159 | 0     |
| 18 E.P.S. RATES | 5,782   | 6,635 |

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## A. OPERATING COST ALLOCATIONS

|    |   |                          |                          |        |                  |              |
|----|---|--------------------------|--------------------------|--------|------------------|--------------|
| 19 | SUBSIDIZABLE PUPILS                                 | K-8                      | 9-12                     | TOTAL  |                  |              |
|    | APRIL 2009  | 95.0                     | 50.0                     | 145.0  |                  |              |
|    | OCTOBER 2009  | 97.0                     | 53.0                     | 150.0  |                  |              |
|    | APRIL 2010  | 99.0                     | 54.0                     | 153.0  |                  |              |
|    | OCTOBER 2010  | 106.0                    | 52.0                     | 158.0  |                  |              |
|    | APRIL 2011  | 104.0                    | 49.0                     | 153.0  |                  |              |
|    | OCTOBER 2011  | 98.0                     | 50.0                     | 148.0  |                  |              |
| 21 | BASIC COUNTS  | AVG. CAL.<br>YEAR PUPILS | DECLINING<br>ENROLL. ADJ | X<br>X | SAU<br>EPS RATES |              |
|    | K-8 PUPILS  | 101.0 +                  | 0.00                     | X      | 5,782.00         | = 583,982.00 |
|    | 9-12 PUPILS   | 49.5 +                   | 0.00                     | X      | 6,635.00         | = 328,432.50 |
|    | ADULT EDUC. COURSES AT .1                           | 0.0                      |                          | X      | 6,635.00         | = 0.00       |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000                    |                          | X      | 5,782.00         | = 0.00       |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.125                    |                          | X      | 6,635.00         | = 829.38     |
|    | WEIGHTED COUNTS                                     | PUPILS                   | WEIGHTS                  | X      |                  |              |
|    | K-8 DISADVANTAGED @ .3571                           | 36.1                     | X .15                    | X      | 5,782.00         | = 31,309.53  |
|    | 9-12 DISADVANTAGED @ .3571                          | 17.7                     | X .15                    | X      | 6,635.00         | = 17,615.93  |
|    | K-8 LIMITED ENGLISH PROF.                           | 0.0                      | X .700                   | X      | 5,782.00         | = 0.00       |
|    | 9-12 LIMITED ENGLISH PROF.                          | 0.0                      | X .700                   | X      | 6,635.00         | = 0.00       |
|    | TARGETED FUNDS                                      | PUPILS                   | WEIGHTS                  | X      |                  |              |
|    | K-8 STUDENT ASSESSMENT                              | 101.0                    |                          | X      | 43.00            | = 4,343.00   |
|    | 9-12 STUDENT ASSESSMENT                             | 49.5                     |                          | X      | 43.00            | = 2,128.50   |
|    | K-8 TECHNOLOGY RESOURCES                            | 101.0                    |                          | X      | 98.00            | = 9,898.00   |
|    | 9-12 TECHNOLOGY RESOURCES                           | 49.5                     |                          | X      | 296.00           | = 14,652.00  |
|    | K-2 PUPILS  | 38.0                     | X .10                    | X      | 5,782.00         | = 21,971.60  |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |                          |                          |        |                  |              |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |                          |                          |        |                  | = 0.00       |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |                          |                          |        |                  | = 0.00       |
|    | OPERATING ALLOCATION                                |                          |                          |        |                  | 1,015,162.44 |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |                          |                          |        |                  | 984,707.56   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |                          |                          |        |                  | 984,707.56   |

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B. OTHER SUBSIDIZABLE COSTS

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|    |  |      |   |         |   |              |
|----|--|------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2010-11                                     | 0.00 | X | 101.10% | = | 0.00         |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |      |   |         |   | 143,922.60   |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11                                  | 0.00 | X | 101.10% | = | 0.00         |
| 35 | TRANSPORTATION - EPS ALLOCATION  |      |   |         |   | 102,846.91   |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2011-12                                     |      |   |         |   | 18,965.00    |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |      |   |         |   | 265,734.51   |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |      |   |         |   | 1,250,442.07 |

C. DEBT SERVICE ALLOCATIONS

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| 41  | DEBT SERVICE                                      | NAME OF PROJECT | PRINCIPAL | INTEREST |              |
|-----|---|-----------------|-----------|----------|--------------|
| 42  | TOTAL PRINCIPAL & INTEREST                        |                 | 0.00      | 0.00     | 0.00         |
| 43  | APPROVED LEASES FOR 2011-12 - FAYETTE             |                 |           |          | 0.00         |
| 43A | APPROVED LEASE PURCHASES FOR 2011-12 - FAYETTE    |                 |           |          | 0.00         |
| 44  | INSURED VALUE FACTOR FOR 2010-11 - FAYETTE        |                 |           |          | 3,163.92     |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                 |           |          | 3,163.92     |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                 |           |          | 1,253,605.99 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | TOTAL<br>ALLOCATION | LOCAL<br>CONTRIBUTION |
|--|---------------------|-----------------------|
| FAYETTE  |                     |                       |
| AVG. CAL. YEAR PUPILS                                |                     |                       |
| 150.5 100.00%  |                     |                       |
| OPERATING ALLOCATION                                 |                     |                       |
| 1,253,605.99   |                     |                       |
| + DEBT ALLOCATION                                    |                     |                       |
| 0.00   |                     |                       |
| = TOWN ALLOCATION                                    |                     |                       |
| 1,253,605.99   |                     |                       |
| TOTAL  |                     |                       |
| 150.5  |                     |                       |
| 1,253,605.99   |                     |                       |

|         | 2011 STATE<br>VALUATION X | MILL<br>EXPECTATION | = TOWN<br>CONTRIBUTION | OR | TOWN<br>ALLOCATION | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION |
|---------|---------------------------|---------------------|------------------------|----|--------------------|-----------------------|-----------------------|
| FAYETTE | 165,300,000               | 7.800               | 1,289,340.00           |    | 1,253,605.99       | 1,253,605.99          | 100.00%               |
| TOTAL   | 165,300,000               | 7.800               | 1,289,340.00           |    | 1,253,605.99       | 1,253,605.99          | 100.00%               |

| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION     | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION |
|---|-------------------------|-----------------------|-----------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              | 1,253,605.99            | 1,253,605.99          | 0.00                  |
| 49B ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS                               |                         | 43,176.78-            | 43,176.78             |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           | 1,253,605.99            | 1,210,429.21          | 43,176.78             |
| 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 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                            |                         |                       | 43,176.78             |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          | LOCAL SHARE % = 100.00% | STATE SHARE % = 0.00% |                       |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 96.56%  | STATE SHARE % = 3.44% |                       |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 1,284,060.87            |                       |                       |

| ***** WARRANT ARTICLE *****             |                  |                    |         |       |
|---|------------------|--------------------|---------|-------|
| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT | MILLS |
| FAYETTE                                 | 1,253,605.99     | 1,210,429.21       | 100.00% | 7.32  |
| TOTAL                                   | 1,253,605.99     | 1,210,429.21       | 100.00% | 7.32  |