

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 73

2012-13

873 - 873

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	750	369	1,119	528	1,647
10 ATTENDING PUPILS (OCTOBER 2011)	783	357	1,140	533	1,673
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	766.5	363.0	1,129.5 (68%)	530.5 (32%)	1,660.0

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	45.1 (17:1)	22.7 (16:1)	35.4 (15:1)	=	103.2 /	113.5 =	=	.91 X	5788,775 =	=	3582,094	1685,691
B. GUIDANCE	2.2 (350:1)	1.0 (350:1)	2.1 (250:1)	=	5.3 /	7.8 =	=	.68 X	367,014 =	=	169,708	79,862
C. LIBRARIANS	1.0 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.2 /	0.8 =	=	2.75 X	46,458 =	=	86,877	40,883
D. HEALTH	1.0 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.2 /	2.6 =	=	.85 X	133,047 =	=	76,901	36,189
E. EDUCATION TECHS	7.7 (100:1)	3.6 (100:1)	2.1 (250:1)	=	13.4 /	11.4 =	=	1.18 X	205,135 =	=	164,600	77,459
F. LIBRARY TECHS	1.5 (500:1)	0.7 (500:1)	1.1 (500:1)	=	3.3 /	5.0 =	=	.66 X	99,864 =	=	44,819	21,091
G. CLERICAL	3.8 (200:1)	1.8 (200:1)	2.7 (200:1)	=	8.3 /	12.8 =	=	.65 X	393,655 =	=	173,996	81,880
H. SCHOOL ADMIN.	2.5 (305:1)	1.2 (305:1)	1.7 (315:1)	=	5.4 /	5.5 =	=	.98 X	435,742 =	=	290,378	136,649

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	41,792	19,629
B. Supplies and Equipment	346	478	390,807	253,579
C. Professional Development	59	59	66,641	31,300
D. Instructional Leadership Support	24	24	27,108	12,732
E. Co- and Extra-Curricular Student	34	114	38,403	60,477
F. System Administration/Support	220	220	248,490	116,710
G. Operations & Maintenance	1,013	1,204	1144,184	638,722

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	743,960	350,099
B. Education & Library Technicians	36.00%	75,391	35,478
C. Clerical	29.00%	50,459	23,745
D. School Administrators	14.00%	40,653	19,131

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-185,246	-87,173
16 Adjustment for Title I Revenues	-350,741	-165,054

17 TOTALS	6921,273	3469,077
18 E.P.S. RATES	6,128	6,539

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,163.0	570.0	1,733.0		
	OCTOBER 2009	1,132.0	552.0	1,684.0		
	APRIL 2010	1,127.0	547.0	1,674.0		
	OCTOBER 2010	1,117.0	524.0	1,641.0		
	APRIL 2011	1,100.0	508.0	1,608.0		
	OCTOBER 2011	1,125.0	513.0	1,638.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,112.5 +	14.83	X	6,128.00	= 6,908,278.24
	9-12 PUPILS	510.5 +	25.16	X	6,539.00	= 3,502,680.74
	ADULT EDUC. COURSES AT .1	31.6		X	6,539.00	= 206,632.40
	K-8 EQUIV. INSTR. PUPILS	3.250		X	6,128.00	= 19,916.00
	9-12 EQUIV. INSTR. PUPILS	3.250		X	6,539.00	= 21,251.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5369	597.3	X .15	X	6,128.00	= 549,038.16
	9-12 DISADVANTAGED @ .5369	274.1	X .15	X	6,539.00	= 268,850.99
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,128.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,539.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,112.5		X	43.00	= 47,837.50
	9-12 STUDENT ASSESSMENT	510.5		X	43.00	= 21,951.50
	K-8 TECHNOLOGY RESOURCES	1,112.5		X	98.00	= 109,025.00
	9-12 TECHNOLOGY RESOURCES	510.5		X	296.00	= 151,108.00
	K-2 PUPILS	404.5	X .10	X	6,128.00	= 247,877.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					12,054,447.88
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					11,692,814.44
30	ADJUSTED TOTAL OPERATING ALLOCATION					11,692,814.44

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	114,643.87	X	101.10%	=	115,904.95
32	SPECIAL EDUCATION - EPS ALLOCATION					1,726,150.50
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					864,042.43
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					74,824.60
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,780,922.48
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					14,473,736.92

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	JAY				
	11/01/12	MIDDLE SCHOOL ADDN	420,000.00	70,344.69	490,344.69
	05/01/13	MIDDLE SCHOOL ADDN	0.00	60,648.00	60,648.00
42	TOTAL PRINCIPAL & INTEREST		420,000.00	130,992.69	550,992.69
43	APPROVED LEASES FOR 2011-12 - RSU 73				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 73				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 73				0.00
47	TOTAL DEBT SERVICE ALLOCATION				550,992.69
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				15,024,729.61

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
JAY	723.5	44.90%	6,498,707.88		550,992.69		7,049,700.57			
LIVERMORE	312.0	19.36%	2,802,115.47		0.00		2,802,115.47			
LIVERMORE FALLS	576.0	35.74%	5,172,913.58		0.00		5,172,913.58			
 TOTAL	 1,611.5						 15,024,729.62			
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
JAY			955,500,000	7.800	7,452,900.00		7,049,700.57	7,049,700.57	71.61%	7.38M
LIVERMORE			194,850,000	7.800	1,519,830.00		2,802,115.47	1,519,830.00	15.44%	7.80M
LIVERMORE FALLS			163,500,000	7.800	1,275,300.00		5,172,913.58	1,275,300.00	12.95%	7.80M
 TOTAL			 1,313,850,000		 10,248,030.00		 15,024,729.62	 9,844,830.57	 100.00%	 7.49M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,024,729.61	9,844,830.57	5,179,899.04
49E ADJUSTMENT FOR DEBT SERVICE FOR RSU AND AOS		273,897.69-	273,897.69
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,024,729.61	9,570,932.88	5,453,796.73
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			41,754.20
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			5,412,042.53
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 65.52%	STATE SHARE % = 34.48%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 63.98%	STATE SHARE % = 36.02%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	15,386,363.05		

***** WARRANT ARTICLE *****					
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	DEBT ADJ. LINE 49E	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
JAY	273,897.69	7,049,700.57	6,775,802.88	70.80%	7.09
LIVERMORE		2,802,115.47	1,519,830.00	15.88%	7.80
LIVERMORE FALLS		5,172,913.57	1,275,300.00	13.32%	7.80
TOTAL	273,897.69	15,024,729.61	9,570,932.88	100.00%	7.28