

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 86 / MSAD 20

2012-13

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	264	128	392	154	546
10 ATTENDING PUPILS (OCTOBER 2011)	273	131	404	166	570
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	268.5	129.5	398.0 ( 71%)	160.0 ( 29%)	558.0

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	15.8 (17:1)	8.1 (16:1)	10.7 (15:1)	=	34.6 /	43.2 =		.80 X	2118,326 =		1203,209	491,452
B. GUIDANCE	0.9 (315:1)	0.4 (315:1)	0.7 (225:1)	=	2.0 /	3.0 =		.67 X	133,564 =		63,536	25,952
C. LIBRARIANS	0.4 (720:1)	0.2 (720:1)	0.2 (720:1)	=	0.8 /	1.0 =		.80 X	61,943 =		35,183	14,371
D. HEALTH	0.4 (720:1)	0.2 (720:1)	0.2 (720:1)	=	0.8 /	1.0 =		.80 X	54,136 =		30,749	12,560
E. EDUCATION TECHS	3.0 (090:1)	1.4 (090:1)	0.7 (225:1)	=	5.1 /	8.3 =		.61 X	127,884 =		55,386	22,623
F. LIBRARY TECHS	0.6 (450:1)	0.3 (450:1)	0.4 (450:1)	=	1.3 /	1.7 =		.76 X	28,576 =		15,420	6,298
G. CLERICAL	1.5 (180:1)	0.7 (180:1)	0.9 (180:1)	=	3.1 /	3.0 =		1.03 X	92,595 =		67,715	27,658
H. SCHOOL ADMIN.	1.0 (275:1)	0.5 (275:1)	0.6 (284:1)	=	2.1 /	2.4 =		.88 X	181,881 =		113,639	46,416

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	14,726	5,920
B. Supplies and Equipment	346	478	137,708	76,480
C. Professional Development	59	59	23,482	9,440
D. Instructional Leadership Support	24	24	9,552	3,840
E. Co- and Extra-Curricular Student	34	114	13,532	18,240
F. System Administration/Support	220	220	87,560	35,200
G. Operations & Maintenance	1,013	1,204	403,174	192,640

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	253,209	103,424
B. Education & Library Technicians	36.00%	25,490	10,412
C. Clerical	29.00%	19,637	8,021
D. School Administrators	14.00%	15,909	6,498

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-159,956	-65,325
16 Adjustment for Title I Revenues	-184,460	-75,342

17 TOTALS	2244,399	976,777
18 E.P.S. RATES	5,639	6,105

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	382.0	157.0	539.0		
	OCTOBER 2009	393.0	162.0	555.0		
	APRIL 2010	404.0	159.0	563.0		
	OCTOBER 2010	398.0	163.0	561.0		
	APRIL 2011	398.0	157.0	555.0		
	OCTOBER 2011	406.0	169.0	575.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	402.0 +	0.00	X	5,639.00	= 2,266,878.00
	9-12 PUPILS	163.0 +	0.00	X	6,105.00	= 995,115.00
	ADULT EDUC. COURSES AT .1	6.5		X	6,105.00	= 39,682.50
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,639.00	= 1,409.75
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,105.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6207	249.5	X .15	X	5,639.00	= 211,039.58
	9-12 DISADVANTAGED @ .6207	101.2	X .15	X	6,105.00	= 92,673.90
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,639.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,105.00	= 4,273.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	402.0		X	43.00	= 17,286.00
	9-12 STUDENT ASSESSMENT	163.0		X	43.00	= 7,009.00
	K-8 TECHNOLOGY RESOURCES	402.0		X	98.00	= 39,396.00
	9-12 TECHNOLOGY RESOURCES	163.0		X	296.00	= 48,248.00
	K-2 PUPILS	147.5	X .10	X	5,639.00	= 83,175.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,806,186.48
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,692,000.88
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,692,000.88

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	47,303.89	X	101.10%	=	47,824.23
32	SPECIAL EDUCATION - EPS ALLOCATION					710,462.20
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					266,916.18
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,025,202.61
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,717,203.49

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 20 FT FAIRFIELD			
	11/01/12 HS ADDN	160,750.00	25,417.77	186,167.77
	05/01/13 HS ADDN	0.00	21,619.65	21,619.65
42	TOTAL PRINCIPAL & INTEREST	160,750.00	47,037.42	207,787.42
43	APPROVED LEASES FOR 2011-12 - RSU 86 / MSAD 20			0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 86 / MSAD 20			0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 86 / MSAD 20			0.00
47	TOTAL DEBT SERVICE ALLOCATION			207,787.42
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			4,924,990.91

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
FORT FAIRFIELD	565.0		4,924,990.91		0.00		4,924,990.91			
TOTAL	565.0						4,924,990.91			
			2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	100.00%	7.80M
FORT FAIRFIELD			167,900,000	7.800		1,309,620.00		4,924,990.91	100.00%	7.80M
TOTAL			167,900,000			1,309,620.00		4,924,990.91	100.00%	7.80M
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION			
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					4,924,990.91	1,309,620.00	3,615,370.91		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					4,924,990.91	1,309,620.00	3,615,370.91		
51	PLUS AUDIT ADJUSTMENTS							0.00		
52	LESS AUDIT ADJUSTMENTS							2,440.30		
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							5,849.54		
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							3,607,081.07		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 26.59% STATE SHARE % = 73.41%									
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 26.76% STATE SHARE % = 73.24%									
63	FYI: 100% E.P.S. TOTAL ALLOCATION					5,039,176.51				