

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

TREMONT

2012-13

430 - 891

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|------|------|--------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2011) | 79 | 45 | 124 | 0 | 124 |
| 10 ATTENDING PUPILS (OCTOBER 2011) | 76 | 35 | 111 | 0 | 111 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011 | 77.5 | 40.0 | 117.5 (100%) | 0.0 (0%) | 117.5 |

| 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 | 4.6 (17:1) | 2.5 (16:1) | 0.0 (15:1) | = | 7.1 / | 17.0 = | = | .42 X | 827,198 = | = | 347,423 | 0 |
| B. GUIDANCE | 0.2 (315:1) | 0.1 (315:1) | 0.0 (225:1) | = | 0.3 / | 1.8 = | = | .17 X | 69,621 = | = | 11,836 | 0 |
| C. LIBRARIANS | 0.1 (720:1) | 0.1 (720:1) | 0.0 (720:1) | = | 0.2 / | 0.0 = | = | .20 X | 0 = | = | 6,452 | 0 |
| D. HEALTH | 0.1 (720:1) | 0.1 (720:1) | 0.0 (720:1) | = | 0.2 / | 0.0 = | = | .20 X | 0 = | = | 8,291 | 0 |
| E. EDUCATION TECHS | 0.9 (090:1) | 0.4 (090:1) | 0.0 (225:1) | = | 1.3 / | 2.7 = | = | .48 X | 47,928 = | = | 23,005 | 0 |
| F. LIBRARY TECHS | 0.2 (450:1) | 0.1 (450:1) | 0.0 (450:1) | = | 0.3 / | 0.0 = | = | .30 X | 0 = | = | 4,294 | 0 |
| G. CLERICAL | 0.4 (180:1) | 0.2 (180:1) | 0.0 (180:1) | = | 0.6 / | 1.0 = | = | .60 X | 29,853 = | = | 17,912 | 0 |
| H. SCHOOL ADMIN. | 0.3 (275:1) | 0.1 (275:1) | 0.0 (284:1) | = | 0.4 / | 1.0 = | = | .40 X | 69,529 = | = | 27,812 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 37 | 37 | 4,348 | 0 |
| B. Supplies and Equipment | 346 | 478 | 40,655 | 0 |
| C. Professional Development | 59 | 59 | 6,933 | 0 |
| D. Instructional Leadership Support | 24 | 24 | 2,820 | 0 |
| E. Co- and Extra-Curricular Student | 34 | 114 | 3,995 | 0 |
| F. System Administration/Support | 220 | 220 | 25,850 | 0 |
| G. Operations & Maintenance | 1,013 | 1,204 | 119,028 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 71,060 | 0 |
| B. Education & Library Technicians | 36.00% | 9,828 | 0 |
| C. Clerical | 29.00% | 5,194 | 0 |
| D. School Administrators | 14.00% | 3,894 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93) | -31,596 | 0 |
| 16 Adjustment for Title I Revenues | -19,064 | 0 |

| | | |
|-----------------|---------|---|
| 17 TOTALS | 689,969 | 0 |
| 18 E.P.S. RATES | 5,872 | 0 |

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A. OPERATING COST ALLOCATIONS

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|----|---|-------------|-------------|-------|-----------|--------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2009 | 128.0 | 0.0 | 128.0 | | |
| | OCTOBER 2009 | 134.0 | 0.0 | 134.0 | | |
| | APRIL 2010 | 132.0 | 0.0 | 132.0 | | |
| | OCTOBER 2010 | 127.0 | 0.0 | 127.0 | | |
| | APRIL 2011 | 124.0 | 1.0 | 125.0 | | |
| | OCTOBER 2011 | 110.0 | 0.0 | 110.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 117.0 + | 8.83 | X | 5,872.00 | = 738,873.76 |
| | 9-12 PUPILS | 0.5 + | 0.00 | X | 0.00 | = 0.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 0.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,872.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,872.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .4455 | 52.1 | X .15 | X | 5,872.00 | = 45,889.68 |
| | 9-12 DISADVANTAGED @ .4455 | 0.2 | X .15 | X | 0.00 | = 0.00 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,872.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 0.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 117.0 | | X | 43.00 | = 5,031.00 |
| | 9-12 STUDENT ASSESSMENT | 0.5 | | X | 43.00 | = 21.50 |
| | K-8 TECHNOLOGY RESOURCES | 117.0 | | X | 98.00 | = 11,466.00 |
| | 9-12 TECHNOLOGY RESOURCES | 0.5 | | X | 296.00 | = 148.00 |
| | K-2 PUPILS | 38.0 | X .10 | X | 5,872.00 | = 22,313.60 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 823,743.54 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 799,031.23 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 799,031.23 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2010-11 | 9,783.10 | X | 101.10% | = | 9,890.71 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 210,766.85 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11 | 0.00 | X | 101.10% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 99,044.41 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2011-12 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 319,701.97 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 1,118,733.20 |

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 - TREMONT | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2011-12 - TREMONT | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2010-11 - TREMONT | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 1,118,733.20 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|--|-----------------------|----------------------|-----------------|------------------|--------------------|
| TREMONT | AVG. CAL. YEAR PUPILS | OPERATING ALLOCATION | DEBT ALLOCATION | TOWN ALLOCATION | |
| | 117.5 100.00% | 1,118,733.20 | 0.00 | 1,118,733.20 | |
| TOTAL | 117.5 | | | 1,118,733.20 | |

| TREMONT | 2011 STATE VALUATION | MILL EXPECTATION | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---------|----------------------|------------------|-------------------|----|-----------------|--------------------|--------------------|
| | 329,159,160 | 7.800 | 2,567,441.45 | | 1,118,733.20 | 1,118,733.20 | 100.00% 3.40M |
| TOTAL | 329,159,160 | | 2,567,441.45 | | 1,118,733.20 | 1,118,733.20 | 100.00% 3.40M |

| E. TOTALS AND ADJUSTMENTS | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---------------------------|---|--|--|------------------|--------------------|--------------------|
| 49 | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | 1,118,733.20 | 1,118,733.20 | 0.00 |
| 49B | ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS | | | | 63,230.06- | 63,230.06 |
| 50 | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | 1,118,733.20 | 1,055,503.14 | 63,230.06 |
| 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 | ADJUSTED STATE CONTRIBUTION | | | | | 63,230.06 |
| 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 % = 94.35% STATE SHARE % = 5.65% | | | | | |
| 63 | FYI: 100% E.P.S. TOTAL ALLOCATION | | | 1,143,445.51 | | |

| ***** WARRANT ARTICLE ***** | | | | |
|---|------------------|--------------------|---------|-------|
| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT | MILLS |
| TREMONT | 1,118,733.20 | 1,055,503.14 | 100.00% | 3.21 |
| TOTAL | 1,118,733.20 | 1,055,503.14 | 100.00% | 3.21 |