

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 88 / MSAD 24

2011-12

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	153	72	225	120	345
10 ATTENDING PUPILS (OCTOBER 2010)	155	64	219	115	334
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	154.0	68.0	222.0 (65%)	117.5 (35%)	339.5

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	9.1 (17:1)	4.3 (16:1)	7.8 (15:1)	=	21.2	/	28.6	=	.74 X	1389,848	=	668,517	359,971
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.5 (250:1)	=	1.1	/	1.0	=	1.10 X	35,421	=	25,326	13,637
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4	/	1.0	=	.40 X	58,716	=	15,266	8,220
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.4	/	1.0	=	.40 X	53,546	=	13,922	7,496
E. EDUCATION TECHS	1.5 (100:1)	0.7 (100:1)	0.5 (250:1)	=	2.7	/	2.0	=	1.35 X	37,592	=	32,987	17,762
F. LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.2 (500:1)	=	0.6	/	0.0	=	.60 X	0	=	5,521	2,973
G. CLERICAL	0.8 (200:1)	0.3 (200:1)	0.6 (200:1)	=	1.7	/	2.0	=	.85 X	64,311	=	35,532	19,132
H. SCHOOL ADMIN.	0.5 (305:1)	0.2 (305:1)	0.4 (315:1)	=	1.1	/	1.0	=	1.10 X	68,772	=	49,172	26,477

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	8,214	4,348
B. Supplies and Equipment	342	473	75,924	55,578
C. Professional Development	58	58	12,876	6,815
D. Instructional Leadership Support	24	24	5,328	2,820
E. Co- and Extra-Curricular Student	34	113	7,548	13,278
F. System Administration/Support	218	218	48,396	25,615
G. Operations & Maintenance	1,002	1,191	222,444	139,943

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	137,376	73,972
B. Education & Library Technicians	36.00%	13,863	7,465
C. Clerical	29.00%	10,304	5,548
D. School Administrators	14.00%	6,884	3,707

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-10,228	-5,507
16 Adjustment for Title I Revenues	-130,685	-70,368

17 TOTALS	1254,485	718,880
18 E.P.S. RATES	5,651	6,118

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	239.0	155.0	394.0		
	OCTOBER 2008	223.0	140.0	363.0		
	APRIL 2009	222.0	139.0	361.0		
	OCTOBER 2009	226.0	123.0	349.0		
	APRIL 2010	223.0	121.0	344.0		
	OCTOBER 2010	217.0	114.0	331.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	220.0 +	5.00	X	5,651.00	= 1,271,475.00
	9-12 PUPILS	117.5 +	14.50	X	6,118.00	= 807,576.00
	ADULT EDUC. COURSES AT .1	5.8		X	6,118.00	= 35,484.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,651.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,118.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6544	144.0	X .15	X	5,651.00	= 122,061.60
	9-12 DISADVANTAGED @ .6544	76.9	X .15	X	6,118.00	= 70,571.13
	K-8 LIMITED ENGLISH PROF.	53.0	X .500	X	5,651.00	= 149,751.50
	9-12 LIMITED ENGLISH PROF.	32.0	X .500	X	6,118.00	= 97,888.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	220.0		X	43.00	= 9,460.00
	9-12 STUDENT ASSESSMENT	117.5		X	43.00	= 5,052.50
	K-8 TECHNOLOGY RESOURCES	220.0		X	97.00	= 21,340.00
	9-12 TECHNOLOGY RESOURCES	117.5		X	293.00	= 34,427.50
	K-2 PUPILS	90.5	X .10	X	5,651.00	= 51,141.55
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 93,083.61
	OPERATING ALLOCATION					2,769,312.79
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,686,233.40
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,686,233.40

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	101,785.85	X	101.60%	=	103,414.42
32	SPECIAL EDUCATION - EPS ALLOCATION					294,736.64
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	216,797.21	X	101.60%	=	220,265.97
35	TRANSPORTATION - EPS ALLOCATION					226,606.97
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					845,024.00
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,531,257.40

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 2010-11 - RSU 88 / MSAD 24				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 88 / MSAD 24				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 88 / MSAD 24				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,531,257.40

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION				
CYR PLT.	11.5	3.41%	120,415.88	0.00	120,415.88				
HAMLIN	27.0	8.00%	282,500.59	0.00	282,500.59				
VAN BUREN	299.0	88.59%	3,128,340.93	0.00	3,128,340.93				
TOTAL	337.5				3,531,257.40				
		2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CYR PLT.		9,350,000	7.500	70,125.00		120,415.88	70,125.00	9.73%	7.50M
HAMLIN		19,200,000	7.500	144,000.00		282,500.59	144,000.00	19.99%	7.50M
VAN BUREN		67,500,000	7.500	506,250.00		3,128,340.93	506,250.00	70.28%	7.50M
TOTAL		96,050,000		720,375.00		3,531,257.40	720,375.00	100.00%	7.50M
		NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION					14,407.50		
		NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.					48,775.87		
		TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT					783,558.37	108.77%	8.16M

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E. TOTALS AND ADJUSTMENTS		TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,531,257.40	783,558.37	2,747,699.03
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,531,257.40	783,558.37	2,747,699.03
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			5,449.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60	ADJUSTED STATE CONTRIBUTION			2,753,148.03
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 22.19% STATE SHARE % = 77.81%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 22.03% STATE SHARE % = 77.97%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION	3,614,336.79		

***** WARRANT ARTICLE *****					
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN		TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
CYR PLT.		120,415.88	76,240.23	9.73%	0.00
HAMLIN		282,500.59	156,633.32	19.99%	0.00
VAN BUREN		3,128,340.93	550,684.82	70.28%	0.00
TOTAL		3,531,257.40	783,558.37	100.00%	0.00