

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

VASSALBORO

2008-09

439 - 052

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	318	181	499	0	499
10 ATTENDING PUPILS (OCTOBER 2007)	337	175	512	0	512
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	327.5	178.0	505.5 (100%)	0.0 ( 0%)	505.5

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	19.3 (17:1)	11.1 (16:1)	0.0 (15:1)	=	30.4 /	34.6 =	=	.88 X	1609,084 =	=	1415,994	0
B. GUIDANCE	0.9 (350:1)	0.5 (350:1)	0.0 (250:1)	=	1.4 /	1.0 =	=	1.40 X	36,627 =	=	51,278	0
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.6 /	1.0 =	=	.60 X	57,174 =	=	34,304	0
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.6 /	1.0 =	=	.60 X	42,316 =	=	25,390	0
E. EDUCATION TECHS	3.3 (100:1)	1.8 (100:1)	0.0 (250:1)	=	5.1 /	5.0 =	=	1.02 X	86,594 =	=	88,326	0
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.0 (500:1)	=	1.1 /	0.0 =	=	1.10 X	0 =	=	14,530	0
G. CLERICAL	1.6 (200:1)	0.9 (200:1)	0.0 (200:1)	=	2.5 /	3.3 =	=	.76 X	96,818 =	=	73,582	0
H. SCHOOL ADMIN.	1.1 (305:1)	0.6 (305:1)	0.0 (315:1)	=	1.7 /	1.3 =	=	1.31 X	98,672 =	=	129,260	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	17,187	0
B. Supplies and Equipment	320	442	161,760	0
C. Professional Development	54	54	27,297	0
D. Instructional Leadership Support	22	22	11,121	0
E. Co- and Extra-Curricular Student	31	105	15,671	0
F. System Administration/Support	204	204	103,122	0
G. Operations & Maintenance	935	1,111	472,643	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	290,124	0
B. Education & Library Technicians	36.00%	37,028	0
C. Clerical	29.00%	21,339	0
D. School Administrators	14.00%	18,096	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-110,821	0
16 Adjustment for Title I Revenues	-121,515	0

17 TOTALS	2775,714	0
18 E.P.S. RATES	5,491	6,173

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	511.0	268.0	779.0		
	OCTOBER 2005	499.0	269.0	768.0		
	APRIL 2006	499.0	271.0	770.0		
	OCTOBER 2006	508.0	270.0	778.0		
	APRIL 2007	501.0	255.0	756.0		
	OCTOBER 2007	510.0	248.0	758.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	505.5 +	0.00	X	5,491.00	= 2,775,700.50
	9-12 PUPILS	251.5 +	0.00	X	6,173.00	= 1,552,509.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,173.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.125		X	5,491.00	= 686.38
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,173.00	= 1,543.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3529	178.4	X .15	X	5,491.00	= 146,939.16
	9-12 DISADVANTAGED @ .3529	88.8	X .15	X	6,173.00	= 82,224.36
	K-8 LIMITED ENGLISH PROF.	2.0	X .700	X	5,491.00	= 7,687.40
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,173.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	505.5		X	40.00	= 20,220.00
	9-12 STUDENT ASSESSMENT	251.5		X	40.00	= 10,060.00
	K-8 TECHNOLOGY RESOURCES	505.5		X	90.00	= 45,495.00
	9-12 TECHNOLOGY RESOURCES	251.5		X	273.00	= 68,659.50
	K-2 PUPILS	171.0	X .10	X	5,491.00	= 93,896.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,805,621.15
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,661,452.51
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,661,452.51

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					773,643.61
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	52,757.58	X	102.90%	=	54,287.55
35	TRANSPORTATION - EPS ALLOCATION					292,077.18
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					23,878.92
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,143,887.26
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,805,339.77

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	VASSALBORO				
	11/01/08	NEW ELEM/MIDDLE SCHOOL	334,490.00	10,992.39	345,482.39
	05/01/09	NEW ELEM/MIDDLE SCHOOL	0.00	24,668.64	24,668.64
42	TOTAL PRINCIPAL & INTEREST		334,490.00	35,661.03	370,151.03
43	APPROVED LEASES FOR 2007-08 - VASSALBORO				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - VASSALBORO				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - VASSALBORO				23,972.32
47	TOTAL DEBT SERVICE ALLOCATION				394,123.35
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,199,463.12

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION							
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	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
VASSALBORO	757.0 100.00%	6,199,463.12		0.00		6,199,463.12			
TOTAL	757.0					6,199,463.12			
		2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
VASSALBORO		259,650,000	6.790		1,763,023.50		6,199,463.12	1,763,023.50	100.00% 6.79M
TOTAL		259,650,000			1,763,023.50		6,199,463.12	1,763,023.50	100.00% 6.79M
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				6,199,463.12	1,763,023.50	4,436,439.62		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				6,199,463.12	1,763,023.50	4,436,439.62		
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						386.78-		
59A	MINIMUM TEACHER SALARY ADJUSTMENT						0.00		
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE						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						4,436,052.84		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):				LOCAL SHARE % = 28.44%	STATE SHARE % = 71.56%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):				LOCAL SHARE % = 28.44%	STATE SHARE % = 71.56%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION				6,343,631.76				

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	338,825.15	344,018.15	0.00	0.00
August	338,825.15	344,018.15	0.00	0.00
September	338,825.15	344,018.15	0.00	0.00
October	338,825.15	344,018.15	0.00	0.00
November	338,825.15	344,018.15	345,482.39	345,482.39
December	338,825.15	344,018.15	0.00	0.00
Janurary	338,825.15	344,018.15	0.00	0.00
February	338,825.15	331,554.95	0.00	0.00
March	338,825.15	331,554.95	0.00	0.00
April	338,825.15	331,554.95	0.00	0.00
May	338,825.15	331,554.95	24,668.64	24,668.64
June	338,825.16	331,554.96	0.00	0.00
Total	4,065,901.81	4,065,901.81	370,151.03	370,151.03