

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 92, KVCS

2009-10

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2008)	1,795	878	2,673	1,133	3,806
10	ATTENDING PUPILS (OCTOBER 2008)	1,763	876	2,639	1,121	3,760
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	1,779.0	877.0	2,656.0 ( 70%)	1,127.0 ( 30%)	3,783.0

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	104.6 (17:1)	54.8 (16:1)	75.1 (15:1)	=	234.5 /	263.6 =	=	.89 X	12812,892 =	=	7982,432	3421,042
B.	GUIDANCE	5.1 (350:1)	2.5 (350:1)	4.5 (250:1)	=	12.1 /	15.0 =	=	.81 X	701,396 =	=	397,692	170,439
C.	LIBRARIANS	2.2 (800:1)	1.1 (800:1)	1.4 (800:1)	=	4.7 /	5.7 =	=	.82 X	312,243 =	=	179,227	76,812
D.	HEALTH	2.2 (800:1)	1.1 (800:1)	1.4 (800:1)	=	4.7 /	6.6 =	=	.71 X	298,314 =	=	148,262	63,541
E.	EDUCATION TECHS	17.8 (100:1)	8.8 (100:1)	4.5 (250:1)	=	31.1 /	35.5 =	=	.88 X	613,561 =	=	377,954	161,980
F.	LIBRARY TECHS	3.6 (500:1)	1.8 (500:1)	2.3 (500:1)	=	7.7 /	6.9 =	=	1.12 X	129,628 =	=	101,628	43,555
G.	CLERICAL	8.9 (200:1)	4.4 (200:1)	5.6 (200:1)	=	18.9 /	25.0 =	=	.76 X	749,059 =	=	398,500	170,785
H.	SCHOOL ADMIN.	5.8 (305:1)	2.9 (305:1)	3.6 (315:1)	=	12.3 /	12.9 =	=	.95 X	979,836 =	=	651,591	279,253

13	Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A.	Substitute Teachers -1/2 Day	35	35	92,960	39,445
B.	Supplies and Equipment	329	455	873,824	512,785
C.	Professional Development	56	56	148,736	63,112
D.	Instructional Leadership Support	23	23	61,088	25,921
E.	Co- and Extra-Curricular Student	32	108	84,992	121,716
F.	System Administration/Support	210	210	557,760	236,670
G.	Operations & Maintenance	962	1,143	2555,072	1288,161

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1654,446	709,048
B.	Education & Library Technicians	36.00%	172,650	73,993
C.	Clerical	29.00%	115,565	49,528
D.	School Administrators	14.00%	91,223	39,095

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-370,923	-158,955
16	Adjustment for Title I Revenues	-599,874	-257,089

17	TOTALS	15674,803	7130,836
18	E.P.S. RATES	5,902	6,327

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	2,668.0	1,326.0	3,994.0		
	OCTOBER 2006	2,662.0	1,306.0	3,968.0		
	APRIL 2007	2,673.0	1,268.0	3,941.0		
	OCTOBER 2007	2,674.0	1,276.0	3,950.0		
	APRIL 2008	2,673.0	1,240.0	3,913.0		
	OCTOBER 2008	2,640.0	1,231.0	3,871.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2,656.5 +	8.50	X	5,902.00	= 15,728,830.00
	9-12 PUPILS	1,235.5 +	39.00	X	6,327.00	= 8,063,761.50
	ADULT EDUC. COURSES AT .1	18.0		X	6,327.00	= 113,886.00
	K-8 EQUIV. INSTR. PUPILS	0.500		X	5,902.00	= 2,951.00
	9-12 EQUIV. INSTR. PUPILS	1.375		X	6,327.00	= 8,699.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4795	1,273.8	X .15	X	5,902.00	= 1,127,695.14
	9-12 DISADVANTAGED @ .4795	592.4	X .15	X	6,327.00	= 562,217.22
	K-8 LIMITED ENGLISH PROF.	38.0	X .500	X	5,902.00	= 112,138.00
	9-12 LIMITED ENGLISH PROF.	12.0	X .500	X	6,327.00	= 37,962.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,656.5		X	41.00	= 108,916.50
	9-12 STUDENT ASSESSMENT	1,235.5		X	41.00	= 50,655.50
	K-8 TECHNOLOGY RESOURCES	2,656.5		X	93.00	= 247,054.50
	9-12 TECHNOLOGY RESOURCES	1,235.5		X	281.00	= 347,175.50
	K-2 PUPILS	921.5	X .10	X	5,902.00	= 543,869.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					27,055,811.79
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					26,244,137.43
30	ADJUSTED TOTAL OPERATING ALLOCATION					26,244,137.43

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	210,739.00	X	102.90%	=	216,850.43
32	SPECIAL EDUCATION - EPS ALLOCATION					4,219,916.58
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	1,224,808.99	X	102.90%	=	1,260,328.45
35	TRANSPORTATION - EPS ALLOCATION					1,260,425.55
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					60,591.68
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,018,112.69
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					33,262,250.12

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
VASSALBORO					
	11/01/09	NEW ELEM/MIDDLE SCHOOL	334,490.00	0.00	334,490.00
	05/01/10	NEW ELEM/MIDDLE SCHOOL	0.00	12,334.32	12,334.32
WINSLOW					
	10/01/09	NEW ELEM SCHOOL	435,000.00	43,453.01	478,453.01
	04/01/10	NEW ELEM SCHOOL	0.00	28,336.77	28,336.77
42	TOTAL PRINCIPAL & INTEREST		769,490.00	84,124.10	853,614.10
43	APPROVED LEASES FOR 2008-09 - AOS 92, KVCS				0.00
43	APPROVED LEASES FOR 2008-09 - WATERVILLE				5,824.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - AOS 92, KVCS				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - WATERVILLE				180,000.00
44	INSURED VALUE FACTOR FOR 2007-08 - AOS 92, KVCS				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - VASSALBORO				23,983.82
44	INSURED VALUE FACTOR FOR 2007-08 - WINSLOW				79.87
47	TOTAL DEBT SERVICE ALLOCATION				1,063,501.79
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				34,325,751.91

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION			TOTAL ALLOCATION			LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
VASSALBORO	742.0	19.06%	6,339,784.87		370,808.14		6,710,593.01			
WATERVILLE	1,866.5	47.96%	15,952,575.16		185,824.00		16,138,399.16			
WINSLOW	1,283.5	32.98%	10,969,890.09		506,869.65		11,476,759.74			
<b>TOTAL</b>	<b>3,892.0</b>						<b>34,325,751.91</b>			
			2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
VASSALBORO			289,450,000	6.690	1,936,420.50		6,710,593.01	1,936,420.50	18.24%	6.69M
WATERVILLE			778,200,000	6.690	5,206,158.00		16,138,399.16	5,206,158.00	49.05%	6.69M
WINSLOW			519,050,000	6.690	3,472,444.50		11,476,759.74	3,472,444.50	32.71%	6.69M
<b>TOTAL</b>			<b>1,586,700,000</b>		<b>10,615,023.00</b>		<b>34,325,751.91</b>	<b>10,615,023.00</b>	<b>100.00%</b>	<b>6.69M</b>

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	34,325,751.91	10,615,023.00	23,710,728.91
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	34,325,751.91	10,615,023.00	23,710,728.91
51 PLUS AUDIT ADJUSTMENTS			16,598.18
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			571,212.00
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			23,156,115.09
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 30.92%		STATE SHARE % = 69.08%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 32.54%		STATE SHARE % = 67.46%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	35,137,426.27		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,858,541.74	1,900,853.74	0.00	0.00
August	1,858,541.74	1,900,853.75	0.00	0.00
September	1,858,541.74	1,900,853.75	0.00	0.00
October	1,858,541.74	1,900,853.75	478,453.01	478,453.01
November	1,858,541.74	1,900,853.75	334,490.00	334,490.00
December	1,858,541.74	1,900,853.75	0.00	0.00
Janurary	1,858,541.74	1,900,853.75	0.00	0.00
February	1,858,541.74	1,799,304.95	0.00	0.00
March	1,858,541.74	1,799,304.95	0.00	0.00
April	1,858,541.74	1,799,304.95	28,336.77	28,336.77
May	1,858,541.74	1,799,304.95	12,334.32	12,334.32
June	1,858,541.85	1,799,304.95	0.00	0.00
Total	22,302,500.99	22,302,500.99	853,614.10	853,614.10