

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 92, KVCS

2010-11

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	1,738	876	2,614	1,087	3,701
10 ATTENDING PUPILS (OCTOBER 2009)	1,699	874	2,573	1,109	3,682
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	1,718.5	875.0	2,593.5 (70%)	1,098.0 (30%)	3,691.5

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	101.1 (17:1)	54.7 (16:1)	73.2 (15:1)	=	229.0 /	268.6 =	=	.85 X	13372,514 =	=	7956,646	3409,991
B. GUIDANCE	4.9 (350:1)	2.5 (350:1)	4.4 (250:1)	=	11.8 /	15.5 =	=	.76 X	767,141 =	=	408,119	174,908
C. LIBRARIANS	2.1 (800:1)	1.1 (800:1)	1.4 (800:1)	=	4.6 /	7.1 =	=	.65 X	396,431 =	=	180,376	77,304
D. HEALTH	2.1 (800:1)	1.1 (800:1)	1.4 (800:1)	=	4.6 /	6.6 =	=	.70 X	308,050 =	=	150,945	64,690
E. EDUCATION TECHS	17.2 (100:1)	8.8 (100:1)	4.4 (250:1)	=	30.4 /	43.2 =	=	.70 X	755,937 =	=	370,409	158,747
F. LIBRARY TECHS	3.4 (500:1)	1.8 (500:1)	2.2 (500:1)	=	7.4 /	7.0 =	=	1.06 X	132,982 =	=	98,673	42,288
G. CLERICAL	8.6 (200:1)	4.4 (200:1)	5.5 (200:1)	=	18.5 /	24.6 =	=	.75 X	757,050 =	=	397,452	170,336
H. SCHOOL ADMIN.	5.6 (305:1)	2.9 (305:1)	3.5 (315:1)	=	12.0 /	13.2 =	=	.91 X	1013,025 =	=	645,297	276,556

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36		93,366	39,528
B. Supplies and Equipment	337	466		874,010	511,668
C. Professional Development	57	57		147,830	62,586
D. Instructional Leadership Support	24	24		62,244	26,352
E. Co- and Extra-Curricular Student	33	111		85,586	121,878
F. System Administration/Support	215	215		557,603	236,070
G. Operations & Maintenance	986	1,172		2557,191	1286,856

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1652,256	708,110
B. Education & Library Technicians	36.00%	168,870	72,373
C. Clerical	29.00%	115,261	49,397
D. School Administrators	14.00%	90,342	38,718

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-369,840	-158,488
16 Adjustment for Title I Revenues	-718,018	-307,722

17 TOTALS	15524,616	7062,145
18 E.P.S. RATES	5,986	6,432

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	2,614.0	1,200.0	3,814.0		
	OCTOBER 2009	2,574.0	1,227.0	3,801.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	2,594.0 +	47.33	X	5,986.00	= 15,811,001.38
	9-12 PUPILS	1,213.5 +	26.83	X	6,432.00	= 7,977,802.56
	ADULT EDUC. COURSES AT .1	15.5		X	6,432.00	= 99,696.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,986.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.375		X	6,432.00	= 15,276.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4794	1,243.6	X .15	X	5,986.00	= 1,116,628.44
	9-12 DISADVANTAGED @ .4794	581.8	X .15	X	6,432.00	= 561,320.64
	K-8 LIMITED ENGLISH PROF.	32.0	X .500	X	5,986.00	= 95,776.00
	9-12 LIMITED ENGLISH PROF.	11.0	X .500	X	6,432.00	= 35,376.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2,594.0		X	42.00	= 108,948.00
	9-12 STUDENT ASSESSMENT	1,213.5		X	42.00	= 50,967.00
	K-8 TECHNOLOGY RESOURCES	2,594.0		X	95.00	= 246,430.00
	9-12 TECHNOLOGY RESOURCES	1,213.5		X	288.00	= 349,488.00
	K-2 PUPILS	874.0	X .10	X	5,986.00	= 523,176.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					26,991,886.42
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					26,182,129.82
30	ADJUSTED TOTAL OPERATING ALLOCATION					26,182,129.82

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	260,385.04	X	102.50%	=	266,894.67
32	SPECIAL EDUCATION - EPS ALLOCATION					4,273,301.43
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	1,112,306.88	X	102.50%	=	1,140,114.55
35	TRANSPORTATION - EPS ALLOCATION					1,287,073.07
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					186,182.20
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,153,565.92
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					33,335,695.74

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	VASSALBORO				
	11/01/10	NEW ELEM/MIDDLE SCHOOL	334,490.00	0.00	334,490.00
	WINSLOW				
	10/01/10	NEW ELEM SCHOOL	435,000.00	28,166.32	463,166.32
	04/01/11	NEW ELEM SCHOOL	0.00	12,941.32	12,941.32
42	TOTAL PRINCIPAL & INTEREST		769,490.00	41,107.64	810,597.64
43	APPROVED LEASES FOR 2009-10 - AOS 92, KVCS				0.00
43	APPROVED LEASES FOR 2009-10 - WATERVILLE				5,824.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - AOS 92, KVCS				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - WATERVILLE				160,000.00
44	INSURED VALUE FACTOR FOR 2008-09 - AOS 92, KVCS				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - VASSALBORO				62,565.24
44	INSURED VALUE FACTOR FOR 2008-09 - WINSLOW				18.40
47	TOTAL DEBT SERVICE ALLOCATION				1,039,005.28
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				34,374,701.02

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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	718.5	19.08%	6,360,450.75		397,055.24		6,757,505.99			
WATERVILLE	1,792.0	47.60%	15,867,791.17		165,824.00		16,033,615.17			
WINSLOW	1,254.5	33.32%	11,107,453.82		476,126.04		11,583,579.86			
TOTAL	3,765.0						34,374,701.02			
			2009 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
VASSALBORO			321,150,000	6.900	2,215,935.00		6,757,505.99	2,215,935.00	18.85%	6.90M
WATERVILLE			819,200,000	6.900	5,652,480.00		16,033,615.17	5,652,480.00	48.08%	6.90M
WINSLOW			563,300,000	6.900	3,886,770.00		11,583,579.86	3,886,770.00	33.07%	6.90M
TOTAL			1,703,650,000		11,755,185.00		34,374,701.02	11,755,185.00	100.00%	6.90M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	34,374,701.02	11,755,185.00	22,619,516.02
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	34,374,701.02	11,755,185.00	22,619,516.02
51 PLUS AUDIT ADJUSTMENTS			707,625.20
52 LESS AUDIT ADJUSTMENTS			59,492.39
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			862,046.90
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			22,405,601.93
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 34.20%	STATE SHARE % = 65.80%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 34.82%	STATE SHARE % = 65.18%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	35,184,457.62		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,799,583.69	1,740,614.92	0.00	0.00
August	1,799,583.69	1,858,552.46	0.00	0.00
September	1,799,583.69	1,799,583.69	0.00	0.00
October	1,799,583.69	1,799,583.69	463,166.32	463,166.32
November	1,799,583.69	1,799,583.69	334,490.00	334,490.00
December	1,799,583.69	1,799,583.69	0.00	0.00
Janurary	1,799,583.69	1,799,583.69	0.00	0.00
February	1,799,583.69	1,799,583.69	0.00	0.00
March	1,799,583.69	1,799,583.69	0.00	0.00
April	1,799,583.69	1,799,583.69	12,941.32	12,941.32
May	1,799,583.69	1,799,583.69	0.00	0.00
June	1,799,583.70	1,799,583.70	0.00	0.00
Total	21,595,004.29	21,595,004.29	810,597.64	810,597.64