

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

VANCEBORO

2012-13

438 - 514

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	9	7	16	0	16
10 ATTENDING PUPILS (OCTOBER 2011)	10	5	15	0	15
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	9.5	6.0	15.5 (100%)	0.0 ( 0%)	15.5

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	0.6 (17:1)	0.4 (16:1)	0.0 (15:1)	=	1.0 /	2.0 =	=	.50 X	92,592 =	=	46,296	0
B. GUIDANCE	0.0 (315:1)	0.0 (315:1)	0.0 (225:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
C. LIBRARIANS	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
D. HEALTH	0.0 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
E. EDUCATION TECHS	0.1 (090:1)	0.1 (090:1)	0.0 (225:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	2,672	0
F. LIBRARY TECHS	0.0 (450:1)	0.0 (450:1)	0.0 (450:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
G. CLERICAL	0.1 (180:1)	0.0 (180:1)	0.0 (180:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	2,530	0
H. SCHOOL ADMIN.	0.0 (275:1)	0.0 (275:1)	0.0 (284:1)	=	0.0 /	0.2 =	=	.00 X	13,906 =	=	0	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	574	0
B. Supplies and Equipment	346	478	5,363	0
C. Professional Development	59	59	915	0
D. Instructional Leadership Support	24	24	372	0
E. Co- and Extra-Curricular Student	34	114	527	0
F. System Administration/Support	220	220	3,410	0
G. Operations & Maintenance	1,013	1,204	15,702	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	8,796	0
B. Education & Library Technicians	36.00%	962	0
C. Clerical	29.00%	734	0
D. School Administrators	14.00%	0	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-2,082	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	86,770	0
18 E.P.S. RATES	5,598	6,784

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

VANCEBORO

2012-13

438 - 514

=====

A. OPERATING COST ALLOCATIONS

-----

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	20.0	6.0	26.0		
	OCTOBER 2009	17.0	8.0	25.0		
	APRIL 2010	18.0	8.0	26.0		
	OCTOBER 2010	14.0	5.0	19.0		
	APRIL 2011	16.0	5.0	21.0		
	OCTOBER 2011	15.0	6.0	21.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	15.5 +	1.16	X	5,598.00	= 93,262.68
	9-12 PUPILS	5.5 +	0.00	X	6,784.00	= 37,312.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,784.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,598.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,784.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7333	11.4	X .15	X	5,598.00	= 9,572.58
	9-12 DISADVANTAGED @ .7333	4.0	X .15	X	6,784.00	= 4,070.40
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,598.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,784.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	15.5		X	43.00	= 666.50
	9-12 STUDENT ASSESSMENT	5.5		X	43.00	= 236.50
	K-8 TECHNOLOGY RESOURCES	15.5		X	98.00	= 1,519.00
	9-12 TECHNOLOGY RESOURCES	5.5		X	296.00	= 1,628.00
	K-2 PUPILS	2.0	X .10	X	5,598.00	= 1,119.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 12,273.45
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					161,660.71
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					156,810.88
30	ADJUSTED TOTAL OPERATING ALLOCATION					156,810.88

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

VANCEBORO

2012-13

438 - 514

=====

B. OTHER SUBSIDIZABLE COSTS

-----

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					31,416.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	9,772.85	X	101.10%	=	9,880.35
35	TRANSPORTATION - EPS ALLOCATION					4,859.07
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					46,155.42
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					202,966.30

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 - VANCEBORO				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - VANCEBORO				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - VANCEBORO				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				202,966.30

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

VANCEBORO

2012-13

438 - 514

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	TOTAL ALLOCATION	LOCAL CONTRIBUTION
--	------------------	--------------------

---

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
VANCEBORO	21.0		202,966.30		0.00		202,966.30
<b>TOTAL</b>	<b>21.0</b>						<b>202,966.30</b>

	2011 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	74,100.00	100.00%	7.80M
VANCEBORO	9,500,000		7.800		74,100.00		202,966.30			
<b>TOTAL</b>	<b>9,500,000</b>				<b>74,100.00</b>		<b>202,966.30</b>		<b>74,100.00</b>	<b>100.00%</b>

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
--	------------------	--------------------	--------------------

---

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	202,966.30	74,100.00	128,866.30
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	202,966.30	74,100.00	128,866.30
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
<b>60 ADJUSTED STATE CONTRIBUTION</b>			<b>128,866.30</b>
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 36.51%	STATE SHARE % = 63.49%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 36.51%	STATE SHARE % = 63.49%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	207,816.13		