

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

VASSALBORO

2005-06

439 - 052

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	347.0	179.0	526.0 (100%)	0.0 (0%)	526.0

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	20.4 (17:1)	11.2 (16:1)	0.0 (15:1)	= 31.6 / 36.0 =	.88 X	1505,211 =	1324,586	0
B. GUIDANCE	1.0 (350:1)	0.5 (350:1)	0.0 (250:1)	= 1.5 / 1.0 =	1.50 X	51,545 =	77,318	0
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.0 (800:1)	= 0.6 / 1.0 =	.60 X	51,545 =	30,927	0
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.0 (800:1)	= 0.6 / 1.0 =	.60 X	35,890 =	21,534	0
E. EDUCATION TECHS	3.5 (100:1)	1.8 (100:1)	0.0 (250:1)	= 5.3 / 13.0 =	.41 X	195,471 =	80,143	0
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.0 (500:1)	= 1.1 / 0.0 =	1.10 X	0 =	13,863	0
G. CLERICAL	1.7 (200:1)	0.9 (200:1)	0.0 (200:1)	= 2.6 / 2.3 =	1.13 X	54,397 =	61,469	0
H. SCHOOL ADMIN.	1.1 (305:1)	0.6 (305:1)	0.0 (315:1)	= 1.7 / 1.5 =	1.13 X	103,808 =	117,303	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	16,306	0
B. Supplies and Equipment	295	408	155,170	0
C. Professional Development	50	50	26,300	0
D. Instructional Leadership Support	20	20	10,520	0
E. Co- and Extra-Curricular Student	28	97	14,728	0
F. System Administration/Support	341	338	179,366	0
G. Operations & Maintenance	907	1,078	477,082	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	276,329	0
B. Education & Library Technicians	36.00%	33,842	0
C. Clerical	29.00%	17,826	0
D. School Administrators	14.00%	16,422	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-104,393	0
16 Adjustment for Title I Revenues	-135,631	0

17 TOTALS	2711,009	0
18 E.P.S. RATES	5,154	5,767

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A. OPERATING COST ALLOCATIONS

19 RESIDENT PUPILS	K-8	9-12	TOTAL		
APRIL 2002	517.0	280.0	797.0		
OCTOBER 2002	551.0	267.0	818.0		
APRIL 2003	548.0	249.0	797.0		
OCTOBER 2003	548.0	274.0	822.0		
APRIL 2004	539.0	268.0	807.0		
OCTOBER 2004	513.0	272.0	785.0		
21 BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
K-8 PUPILS	526.0 +	10.00	X	5,154.00	= 2,762,544.00
9-12 PUPILS	270.0 +	0.00	X	5,767.00	= 1,557,090.00
ADULT EDUC. COURSES AT .1	0.0		X	5,767.00	= 0.00
K-8 EQUIV. INSTR. PUPILS	0.000		X	5,154.00	= 0.00
9-12 EQUIV. INSTR. PUPILS	0.250		X	5,767.00	= 1,441.75
WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
K-8 DISADVANTAGED @ .3741	196.8	X .15	X	5,154.00	= 152,146.08
9-12 DISADVANTAGED @ .3741	101.0	X .15	X	5,767.00	= 87,370.05
K-8 LIMITED ENGLISH PROF.	2.0	X .500	X	5,154.00	= 5,154.00
9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,767.00	= 0.00
TARGETED FUNDS	PUPILS	WEIGHTS	X		
K-8 STUDENT ASSESSMENT	526.0		X	100.00	= 52,600.00
9-12 STUDENT ASSESSMENT	270.0		X	100.00	= 27,000.00
K-8 TECHNOLOGY RESOURCES	526.0		X	83.00	= 43,658.00
9-12 TECHNOLOGY RESOURCES	270.0		X	252.00	= 68,040.00
K-2 PUPILS	162.0	X .10	X	5,154.00	= 83,494.80
ISOLATED SMALL SCHOOL ADJUSTMENT					
K-8 SMALL SCHOOL ADJUSTMENT				=	0.00
9-12 SMALL SCHOOL ADJUSTMENT				=	0.00
OPERATING ALLOCATION					4,840,538.68
OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					4,066,052.49
30 ADJUSTED TOTAL OPERATING ALLOCATION					4,066,052.49

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					686,660.43
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	51,269.47	X	101.80%	=	52,192.32
35	TRANSPORTATION - EPS ALLOCATION					302,452.03
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					30,135.44
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,071,440.22
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,137,492.71

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05	NEW ELEM/MIDDLE SCHOOL	334,490.00	73,932.57	408,422.57
	05/01/06	NEW ELEM/MIDDLE SCHOOL	0.00	61,671.59	61,671.59
42	TOTAL PRINCIPAL & INTEREST		334,490.00	135,604.16	470,094.16
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				3,528.00
44	INSURED VALUE FACTOR FOR 2003-04				92,989.31
47	TOTAL DEBT SERVICE ALLOCATION				566,611.47
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,704,104.18

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
VASSALBORO	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	796.0	175,900,000	8.26	1,452,934.00		5,704,104.18	1,452,934.00	100.00%	8.26M
TOTAL	796.0	175,900,000		1,452,934.00		5,704,104.18	1,452,934.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,704,104.18	1,452,934.00	4,251,170.18
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,704,104.18	1,452,934.00	4,251,170.18
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			1,264.53-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			4,249,905.65
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 25.47%		STATE SHARE % = 74.53%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 25.49%		STATE SHARE % = 74.51%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,478,590.37		