

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 95, SJVAOS

2009-10

895 - 895

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	509	235	744	336	1,080
10 ATTENDING PUPILS (OCTOBER 2008)	505	216	721	348	1,069
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	507.0	225.5	732.5 ( 68%)	342.0 ( 32%)	1,074.5

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	29.8 (17:1)	14.1 (16:1)	22.8 (15:1)	=	66.7 /	78.1 =		.85 X	3518,036 =		2033,425	956,906
B. GUIDANCE	1.4 (350:1)	0.6 (350:1)	1.4 (250:1)	=	3.4 /	5.0 =		.68 X	260,150 =		120,293	56,609
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	2.0 =		.65 X	114,601 =		50,654	23,837
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	0.0 =		1.30 X	0 =		34,806	16,380
E. EDUCATION TECHS	5.1 (100:1)	2.3 (100:1)	1.4 (250:1)	=	8.8 /	4.4 =		2.00 X	69,748 =		94,857	44,639
F. LIBRARY TECHS	1.0 (500:1)	0.5 (500:1)	0.7 (500:1)	=	2.2 /	0.8 =		2.75 X	11,841 =		22,143	10,420
G. CLERICAL	2.5 (200:1)	1.1 (200:1)	1.7 (200:1)	=	5.3 /	10.0 =		.53 X	281,859 =		101,582	47,803
H. SCHOOL ADMIN.	1.7 (305:1)	0.7 (305:1)	1.1 (315:1)	=	3.5 /	5.6 =		.63 X	387,822 =		166,143	78,185

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	25,638	11,970
B. Supplies and Equipment	329	455	240,993	155,610
C. Professional Development	56	56	41,020	19,152
D. Instructional Leadership Support	23	23	16,848	7,866
E. Co- and Extra-Curricular Student	32	108	23,440	36,936
F. System Administration/Support	210	210	153,825	71,820
G. Operations & Maintenance	962	1,143	704,665	390,906

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	425,444	200,209
B. Education & Library Technicians	36.00%	42,120	19,821
C. Clerical	29.00%	29,459	13,863
D. School Administrators	14.00%	23,260	10,946

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-31,698	-14,915
16 Adjustment for Title I Revenues	-242,717	-114,219

17 TOTALS	4076,199	2044,742
18 E.P.S. RATES	5,565	5,979

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 95, SJVAOS

2009-10

895 - 895

=====

A. OPERATING COST ALLOCATIONS

-----

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	778.0	341.0	1,119.0		
	OCTOBER 2006	755.0	340.0	1,095.0		
	APRIL 2007	756.0	335.0	1,091.0		
	OCTOBER 2007	730.0	329.0	1,059.0		
	APRIL 2008	730.0	326.0	1,056.0		
	OCTOBER 2008	711.0	336.0	1,047.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	720.5 +	22.83	X	5,565.00	= 4,136,631.45
	9-12 PUPILS	331.0 +	3.50	X	5,979.00	= 1,999,975.50
	ADULT EDUC. COURSES AT .1	14.1		X	5,979.00	= 84,303.90
	K-8 EQUIV. INSTR. PUPILS	0.625		X	5,565.00	= 3,478.13
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,979.00	= 747.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4459	321.3	X .15	X	5,565.00	= 268,205.18
	9-12 DISADVANTAGED @ .4459	147.6	X .15	X	5,979.00	= 132,375.06
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	5,565.00	= 11,686.50
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	5,979.00	= 8,370.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	720.5		X	41.00	= 29,540.50
	9-12 STUDENT ASSESSMENT	331.0		X	41.00	= 13,571.00
	K-8 TECHNOLOGY RESOURCES	720.5		X	93.00	= 67,006.50
	9-12 TECHNOLOGY RESOURCES	331.0		X	281.00	= 93,011.00
	K-2 PUPILS	269.5	X .10	X	5,565.00	= 149,976.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 128,454.12
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,127,333.57
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,913,513.56
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,913,513.56

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 95, SJVAOS

2009-10

895 - 895

=====

B. OTHER SUBSIDIZABLE COSTS

-----

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	4,162.14	X	102.90%	=	4,282.84
32	SPECIAL EDUCATION - EPS ALLOCATION					1,261,871.01
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	386,269.00	X	102.90%	=	397,470.80
35	TRANSPORTATION - EPS ALLOCATION					490,083.39
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					63,380.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,217,088.04
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,130,601.60

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 2008-09 - AOS 95, SJVAOS				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - AOS 95, SJVAOS				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 27				18,176.00
44	INSURED VALUE FACTOR FOR 2007-08 - AOS 95, SJVAOS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				18,176.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,148,777.60

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  
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 95, SJVAOS

2009-10

895 - 895

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
ALLAGASH	23.0	2.19%	199,960.18	0.00	199,960.18
EAGLE LAKE	119.5	11.36%	1,037,236.34	2,111.84	1,039,348.18
FORT KENT	647.0	61.53%	5,618,059.16	11,434.00	5,629,493.16
NEW CANADA	48.5	4.61%	420,920.73	857.11	421,777.84
ST. FRANCIS	63.5	6.04%	551,488.34	1,122.19	552,610.53
ST. JOHN PLT.	52.5	4.99%	455,617.02	927.80	456,544.82
WALLAGRASS PLT.	71.0	6.75%	616,315.61	1,254.74	617,570.35
WINTERVILLE PLT.	26.5	2.53%	231,004.22	468.32	231,472.54
TOTAL	1,051.5				9,148,777.60

	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
ALLAGASH	25,150,000	6.690	168,253.50		199,960.18	168,253.50	6.39%	6.69M
EAGLE LAKE	62,000,000	6.690	414,780.00		1,039,348.18	414,780.00	15.75%	6.69M
FORT KENT	183,800,000	6.690	1,229,622.00		5,629,493.16	1,229,622.00	46.70%	6.69M
NEW CANADA	15,550,000	6.690	104,029.50		421,777.84	104,029.50	3.95%	6.69M
ST. FRANCIS	27,100,000	6.690	181,299.00		552,610.53	181,299.00	6.89%	6.69M
ST. JOHN PLT.	15,650,000	6.690	104,698.50		456,544.82	104,698.50	3.98%	6.69M
WALLAGRASS PLT.	31,150,000	6.690	208,393.50		617,570.35	208,393.50	7.92%	6.69M
WINTERVILLE PLT.	33,150,000	6.690	221,773.50		231,472.54	221,773.50	8.42%	6.69M
TOTAL	393,550,000		2,632,849.50		9,148,777.60	2,632,849.50	100.00%	6.69M

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  
A U G U S T A 04333

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 95, SJVAOS

2009-10

895 - 895

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,148,777.60	2,632,849.50	6,515,928.10
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,148,777.60	2,632,849.50	6,515,928.10
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			141,678.00
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			6,374,250.10
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 28.78%	STATE SHARE % = 71.22%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 30.33%	STATE SHARE % = 69.67%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,362,597.61		

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  
A U G U S T A 04333

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 95, SJVAOS

2009-10

895 - 895

## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	531,187.50	541,682.17	0.00	0.00
August	531,187.50	541,682.17	0.00	0.00
September	531,187.50	541,682.17	0.00	0.00
October	531,187.50	541,682.17	0.00	0.00
November	531,187.50	541,682.17	0.00	0.00
December	531,187.50	541,682.17	0.00	0.00
Janurary	531,187.50	541,682.18	0.00	0.00
February	531,187.50	516,494.98	0.00	0.00
March	531,187.50	516,494.98	0.00	0.00
April	531,187.50	516,494.98	0.00	0.00
May	531,187.50	516,494.98	0.00	0.00
June	531,187.60	516,494.98	0.00	0.00
Total	6,374,250.10	6,374,250.10	0.00	0.00