

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

VASSALBORO

2007-08

439 - 052

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	328	171	499	0	499
10 ATTENDING PUPILS (OCTOBER 2006)	324	183	507	0	507
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	326.0	177.0	503.0 (100%)	0.0 (0%)	503.0

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	19.2 (17:1)	11.1 (16:1)	0.0 (15:1)	=	30.3 /	34.0 =	=	.89 X	1550,678 =	=	1380,103	0
B. GUIDANCE	0.9 (350:1)	0.5 (350:1)	0.0 (250:1)	=	1.4 /	1.0 =	=	1.40 X	55,602 =	=	77,843	0
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.6 /	1.0 =	=	.60 X	55,602 =	=	33,361	0
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.6 /	1.0 =	=	.60 X	40,686 =	=	24,412	0
E. EDUCATION TECHS	3.3 (100:1)	1.8 (100:1)	0.0 (250:1)	=	5.1 /	4.7 =	=	1.09 X	79,361 =	=	86,503	0
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.0 (500:1)	=	1.1 /	0.0 =	=	1.10 X	0 =	=	14,277	0
G. CLERICAL	1.6 (200:1)	0.9 (200:1)	0.0 (200:1)	=	2.5 /	3.7 =	=	.68 X	100,239 =	=	68,163	0
H. SCHOOL ADMIN.	1.1 (305:1)	0.6 (305:1)	0.0 (315:1)	=	1.7 /	1.3 =	=	1.31 X	95,891 =	=	125,617	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	16,599	0
B. Supplies and Equipment	311	430	156,433	0
C. Professional Development	52	52	26,156	0
D. Instructional Leadership Support	21	21	10,563	0
E. Co- and Extra-Curricular Student	30	102	15,090	0
F. System Administration/Support	359	356	180,577	0
G. Operations & Maintenance	956	1,136	480,868	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	287,987	0
B. Education & Library Technicians	36.00%	36,281	0
C. Clerical	29.00%	19,767	0
D. School Administrators	14.00%	17,586	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-109,424	0
16 Adjustment for Title I Revenues	-145,325	0

17 TOTALS	2803,435	0
18 E.P.S. RATES	5,573	6,188

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

VASSALBORO

2007-08

439 - 052

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	539.0	268.0	807.0		
	OCTOBER 2004	513.0	272.0	785.0		
	APRIL 2005	511.0	268.0	779.0		
	OCTOBER 2005	499.0	269.0	768.0		
	APRIL 2006	499.0	271.0	770.0		
	OCTOBER 2006	508.0	270.0	778.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	503.5 +	8.00	X	5,573.00	= 2,850,589.50
	9-12 PUPILS	270.5 +	0.00	X	6,188.00	= 1,673,854.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,188.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,573.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,188.00	= 773.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3858	194.3	X .15	X	5,573.00	= 162,425.09
	9-12 DISADVANTAGED @ .3858	104.4	X .15	X	6,188.00	= 96,904.08
	K-8 LIMITED ENGLISH PROF.	2.0	X .500	X	5,573.00	= 5,573.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,188.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	503.5		X	40.00	= 20,140.00
	9-12 STUDENT ASSESSMENT	270.5		X	40.00	= 10,820.00
	K-8 TECHNOLOGY RESOURCES	503.5		X	87.00	= 43,804.50
	9-12 TECHNOLOGY RESOURCES	270.5		X	265.00	= 71,682.50
	K-2 PUPILS	165.5	X .10	X	5,573.00	= 92,233.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,028,799.32
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					4,777,359.35
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,777,359.35

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

VASSALBORO

2007-08

439 - 052

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	38,762.04	X	102.90%	=	39,886.14
32	SPECIAL EDUCATION - EPS ALLOCATION					771,875.20
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	69,694.17	X	102.90%	=	71,715.30
35	TRANSPORTATION - EPS ALLOCATION					320,290.91
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					33,419.03
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,237,186.58
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,014,545.93

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07	NEW ELEM/MIDDLE SCHOOL	334,490.00	0.00	334,490.00
	05/01/08	NEW ELEM/MIDDLE SCHOOL	0.00	37,002.96	37,002.96
42	TOTAL PRINCIPAL & INTEREST		334,490.00	37,002.96	371,492.96
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				107,387.13
47	TOTAL DEBT SERVICE ALLOCATION				478,880.09
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,493,426.02

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
VASSALBORO	774.0	100.00%	236,250,000	7.44	1,757,700.00	6,493,426.02	1,757,700.00	100.00%	7.44M
TOTAL	774.0		236,250,000		1,757,700.00	6,493,426.02	1,757,700.00	100.00%	7.44M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

VASSALBORO

2007-08

439 - 052

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,493,426.02	1,757,700.00	4,735,726.02
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,493,426.02	1,757,700.00	4,735,726.02
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			728.93-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			2,665.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			4,737,662.09
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 27.07% STATE SHARE % = 72.93%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 27.04% STATE SHARE % = 72.96%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,744,865.99		