

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

VASSALBORO

2011-12

439 - 892

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	287	155	442	0	442
10 ATTENDING PUPILS (OCTOBER 2010)	291	168	459	0	459
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	289.0	161.5	450.5 (100%)	0.0 (0%)	450.5

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	17.0 (17:1)	10.1 (16:1)	0.0 (15:1)	=	27.1 /	29.9 =	=	.91 X	1506,259 =	=	1370,696	0
B. GUIDANCE	0.8 (350:1)	0.5 (350:1)	0.0 (250:1)	=	1.3 /	0.9 =	=	1.44 X	39,633 =	=	57,072	0
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.6 /	1.0 =	=	.60 X	61,269 =	=	36,761	0
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.6 /	1.0 =	=	.60 X	45,346 =	=	27,208	0
E. EDUCATION TECHS	2.9 (100:1)	1.6 (100:1)	0.0 (250:1)	=	4.5 /	3.0 =	=	1.50 X	57,567 =	=	86,351	0
F. LIBRARY TECHS	0.6 (500:1)	0.3 (500:1)	0.0 (500:1)	=	0.9 /	0.0 =	=	.90 X	0 =	=	12,740	0
G. CLERICAL	1.4 (200:1)	0.8 (200:1)	0.0 (200:1)	=	2.2 /	2.0 =	=	1.10 X	61,308 =	=	67,439	0
H. SCHOOL ADMIN.	0.9 (305:1)	0.5 (305:1)	0.0 (315:1)	=	1.4 /	1.5 =	=	.93 X	109,020 =	=	101,389	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	16,669	0
B. Supplies and Equipment	342	473	154,071	0
C. Professional Development	58	58	26,129	0
D. Instructional Leadership Support	24	24	10,812	0
E. Co- and Extra-Curricular Student	34	113	15,317	0
F. System Administration/Support	218	218	98,209	0
G. Operations & Maintenance	1,002	1,191	451,401	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	283,430	0
B. Education & Library Technicians	36.00%	35,673	0
C. Clerical	29.00%	19,557	0
D. School Administrators	14.00%	14,194	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-106,458	0
16 Adjustment for Title I Revenues	-100,425	0

17 TOTALS	2678,233	0
18 E.P.S. RATES	5,945	6,693

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

VASSALBORO

2011-12

439 - 892

=====

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	501.0	240.0	741.0		
	OCTOBER 2008	496.0	247.0	743.0		
	APRIL 2009	496.0	241.0	737.0		
	OCTOBER 2009	448.0	254.0	702.0		
	APRIL 2010	441.0	161.0	602.0		
	OCTOBER 2010	452.0	240.0	692.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	446.5 +	25.83	X	5,945.00	= 2,808,001.85
	9-12 PUPILS	200.5 +	0.00	X	6,693.00	= 1,341,946.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,693.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.750		X	5,945.00	= 4,458.75
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,693.00	= 836.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4027	179.8	X .15	X	5,945.00	= 160,336.65
	9-12 DISADVANTAGED @ .4027	80.7	X .15	X	6,693.00	= 81,018.77
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,945.00	= 4,161.50
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,693.00	= 9,370.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	446.5		X	43.00	= 19,199.50
	9-12 STUDENT ASSESSMENT	200.5		X	43.00	= 8,621.50
	K-8 TECHNOLOGY RESOURCES	446.5		X	97.00	= 43,310.50
	9-12 TECHNOLOGY RESOURCES	200.5		X	293.00	= 58,746.50
	K-2 PUPILS	125.0	X .10	X	5,945.00	= 74,312.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,614,321.35
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,475,891.70
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,475,891.70

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

VASSALBORO

2011-12

439 - 892

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	64,448.03	X	101.60%	=	65,479.20
32	SPECIAL EDUCATION - EPS ALLOCATION					1,113,218.26
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	107,923.69	X	101.60%	=	109,650.47
35	TRANSPORTATION - EPS ALLOCATION					514,045.91
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					42,603.97
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,844,997.81
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,320,889.51

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 2010-11 - VASSALBORO				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - VASSALBORO				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - VASSALBORO				67,928.41
47	TOTAL DEBT SERVICE ALLOCATION				67,928.41
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,388,817.92

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

VASSALBORO

2011-12

439 - 892

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
--	---------------------	-----------------------	--

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
VASSALBORO	647.0 100.00%		6,388,817.92		0.00		6,388,817.92
TOTAL	647.0						6,388,817.92

		2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
VASSALBORO		320,800,000	7.470	2,396,376.00		6,388,817.92	2,396,376.00	100.00% 7.47M
TOTAL		320,800,000		2,396,376.00		6,388,817.92	2,396,376.00	100.00% 7.47M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
---------------------------	---------------------	-----------------------	-----------------------

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,388,817.92	2,396,376.00	3,992,441.92
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,388,817.92	2,396,376.00	3,992,441.92
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			43,088.32
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
59E LESS MAINECARE SEED			9,599.17
60 ADJUSTED STATE CONTRIBUTION			3,939,754.43
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 37.51% STATE SHARE % = 62.49%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 38.33% STATE SHARE % = 61.67%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	6,527,247.57		

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

VASSALBORO

2011-12

439 - 892

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	328,312.86	330,188.00	0.00	0.00
August	328,312.86	330,188.00	0.00	0.00
September	328,312.86	330,188.00	0.00	0.00
October	328,312.86	330,188.00	0.00	0.00
November	328,312.86	328,575.20	0.00	0.00
December	328,312.86	328,575.20	0.00	0.00
Janurary	328,312.86	328,575.20	0.00	0.00
February	328,312.86	328,575.20	0.00	0.00
March	328,312.86	328,575.20	0.00	0.00
April	328,312.86	328,575.20	0.00	0.00
May	328,312.86	328,575.20	0.00	0.00
June	328,312.97	318,976.03	0.00	0.00
Total	3,939,754.43	3,939,754.43	0.00	0.00