

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

VANCEBORO

2008-09

438 - 514

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	16	6	22	0	22
10 ATTENDING PUPILS (OCTOBER 2007)	18	7	25	0	25
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	17.0	6.5	23.5 (100%)	0.0 (0%)	23.5

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	1.0 (17:1)	0.4 (16:1)	0.0 (15:1)	=	1.4 /	3.0 =	=	.47 X	117,027 =	=	55,003	0
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
E. EDUCATION TECHS	0.2 (100:1)	0.1 (100:1)	0.0 (250:1)	=	0.3 /	2.0 =	=	.15 X	25,832 =	=	3,875	0
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
G. CLERICAL	0.1 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	2,335	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	6,418	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	799	0
B. Supplies and Equipment	320	442	7,520	0
C. Professional Development	54	54	1,269	0
D. Instructional Leadership Support	22	22	517	0
E. Co- and Extra-Curricular Student	31	105	729	0
F. System Administration/Support	204	204	4,794	0
G. Operations & Maintenance	935	1,111	21,973	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	10,451	0
B. Education & Library Technicians	36.00%	1,395	0
C. Clerical	29.00%	677	0
D. School Administrators	14.00%	899	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-3,274	0
16 Adjustment for Title I Revenues	-17,818	0

17 TOTALS	97,561	0
18 E.P.S. RATES	4,152	5,757

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	29.0	3.0	32.0		
	OCTOBER 2005	30.0	5.0	35.0		
	APRIL 2006	29.0	4.0	33.0		
	OCTOBER 2006	21.0	5.0	26.0		
	APRIL 2007	22.0	8.0	30.0		
	OCTOBER 2007	25.0	6.0	31.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	23.5 +	2.50	X	4,152.00	= 107,952.00
	9-12 PUPILS	7.0 +	0.00	X	5,757.00	= 40,299.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,757.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,152.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,757.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .8000	18.8	X .15	X	4,152.00	= 11,708.64
	9-12 DISADVANTAGED @ .8000	5.6	X .15	X	5,757.00	= 4,835.88
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,152.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,757.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	23.5		X	40.00	= 940.00
	9-12 STUDENT ASSESSMENT	7.0		X	40.00	= 280.00
	K-8 TECHNOLOGY RESOURCES	23.5		X	90.00	= 2,115.00
	9-12 TECHNOLOGY RESOURCES	7.0		X	273.00	= 1,911.00
	K-2 PUPILS	9.5	X .10	X	4,152.00	= 3,944.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 16,042.25
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					190,028.17
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					184,327.32
30	ADJUSTED TOTAL OPERATING ALLOCATION					184,327.32

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					66,026.05
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	13,626.59	X	102.90%	=	14,021.76
35	TRANSPORTATION - EPS ALLOCATION					19,354.84
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					99,402.65
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					283,729.97

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 2007-08 - VANCEBORO				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - VANCEBORO				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - VANCEBORO				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				283,729.97

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
VANCEBORO	30.5 100.00%		283,729.97		0.00		283,729.97
TOTAL	30.5						283,729.97

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
VANCEBORO		8,350,000	6.790	56,696.50		283,729.97	56,696.50	100.00% 6.79M
TOTAL		8,350,000		56,696.50		283,729.97	56,696.50	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	283,729.97	56,696.50	227,033.47
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	283,729.97	56,696.50	227,033.47
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			12,800.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			239,833.47
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 19.98% STATE SHARE % = 80.02%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 15.47% STATE SHARE % = 84.53%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	289,430.82		

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
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	19,986.12	19,086.45	0.00	0.00
August	19,986.12	19,086.45	0.00	0.00
September	19,986.12	19,086.45	0.00	0.00
October	19,986.12	19,086.45	0.00	0.00
November	19,986.12	19,086.45	0.00	0.00
December	19,986.12	19,086.46	0.00	0.00
Janurary	19,986.12	26,553.13	0.00	0.00
February	19,986.12	19,752.32	0.00	0.00
March	19,986.12	19,752.32	0.00	0.00
April	19,986.12	19,752.33	0.00	0.00
May	19,986.12	19,752.33	0.00	0.00
June	19,986.15	19,752.33	0.00	0.00
Total	239,833.47	239,833.47	0.00	0.00