

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 95, SJVAOS

2010-11

895 - 895

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	506	217	723	339	1,062
10 ATTENDING PUPILS (OCTOBER 2009)	497	220	717	339	1,056
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	501.5	218.5	720.0 ( 68%)	339.0 ( 32%)	1,059.0

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	29.5 (17:1)	13.7 (16:1)	22.6 (15:1)	=	65.8 /	78.9 =	=	.83 X	3703,879 =	=	2090,470	983,750
B. GUIDANCE	1.4 (350:1)	0.6 (350:1)	1.4 (250:1)	=	3.4 /	4.0 =	=	.85 X	210,119 =	=	121,449	57,152
C. LIBRARIANS	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	2.0 =	=	.65 X	103,332 =	=	45,673	21,493
D. HEALTH	0.6 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.3 /	0.0 =	=	1.30 X	0 =	=	35,676	16,789
E. EDUCATION TECHS	5.0 (100:1)	2.2 (100:1)	1.4 (250:1)	=	8.6 /	4.0 =	=	2.15 X	64,556 =	=	94,381	44,414
F. LIBRARY TECHS	1.0 (500:1)	0.4 (500:1)	0.7 (500:1)	=	2.1 /	0.8 =	=	2.63 X	11,827 =	=	21,151	9,954
G. CLERICAL	2.5 (200:1)	1.1 (200:1)	1.7 (200:1)	=	5.3 /	12.0 =	=	.44 X	349,496 =	=	104,569	49,209
H. SCHOOL ADMIN.	1.6 (305:1)	0.7 (305:1)	1.1 (315:1)	=	3.4 /	5.0 =	=	.68 X	356,906 =	=	165,033	77,663

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	25,920	12,204
B. Supplies and Equipment	337	466	242,640	157,974
C. Professional Development	57	57	41,040	19,323
D. Instructional Leadership Support	24	24	17,280	8,136
E. Co- and Extra-Curricular Student	33	111	23,760	37,629
F. System Administration/Support	215	215	154,800	72,885
G. Operations & Maintenance	986	1,172	709,920	397,308

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	435,721	205,045
B. Education & Library Technicians	36.00%	41,592	19,572
C. Clerical	29.00%	30,325	14,271
D. School Administrators	14.00%	23,105	10,873

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99)	-32,350	-15,223
16 Adjustment for Title I Revenues	-232,799	-109,552

17 TOTALS	4159,355	2090,867
18 E.P.S. RATES	5,777	6,168

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 95, SJVAOS

2010-11

895 - 895

## =====

## A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	712.0	327.0	1,039.0		
	OCTOBER 2009	706.0	329.0	1,035.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	709.0 +	15.16	X	5,777.00	= 4,183,472.32
	9-12 PUPILS	328.0 +	2.33	X	6,168.00	= 2,037,475.44
	ADULT EDUC. COURSES AT .1	12.9		X	6,168.00	= 79,567.20
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,777.00	= 1,444.25
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,168.00	= 1,542.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4943	350.5	X .15	X	5,777.00	= 303,725.78
	9-12 DISADVANTAGED @ .4943	162.1	X .15	X	6,168.00	= 149,974.92
	K-8 LIMITED ENGLISH PROF.	10.0	X .700	X	5,777.00	= 40,439.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,168.00	= 4,317.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	709.0		X	42.00	= 29,778.00
	9-12 STUDENT ASSESSMENT	328.0		X	42.00	= 13,776.00
	K-8 TECHNOLOGY RESOURCES	709.0		X	95.00	= 67,355.00
	9-12 TECHNOLOGY RESOURCES	328.0		X	288.00	= 94,464.00
	K-2 PUPILS	271.5	X .10	X	5,777.00	= 156,845.55
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 119,560.54
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,283,737.60
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					7,065,225.47
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,065,225.47

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 95, SJVAOS

2010-11

895 - 895

=====

B. OTHER SUBSIDIZABLE COSTS

-----

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,169,063.95
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	389,166.00	X	102.50%	=	398,895.15
35	TRANSPORTATION - EPS ALLOCATION					507,736.91
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					68,999.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,144,695.01
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,209,920.48

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 2009-10 - AOS 95, SJVAOS				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - AOS 95, SJVAOS				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - AOS 95, SJVAOS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,209,920.48

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 95, SJVAOS

2010-11

895 - 895

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
ALLAGASH	21.0 2.03% 186,961.39	0.00	186,961.39		
EAGLE LAKE	113.0 10.90% 1,003,881.33	0.00	1,003,881.33		
FORT KENT	655.5 63.21% 5,821,590.74	0.00	5,821,590.74		
NEW CANADA	48.5 4.68% 431,024.28	0.00	431,024.28		
ST. FRANCIS	58.0 5.59% 514,834.55	0.00	514,834.55		
ST. JOHN PLT.	47.0 4.53% 417,209.40	0.00	417,209.40		
WALLAGRASS PLT.	64.0 6.17% 568,252.09	0.00	568,252.09		
WINTERVILLE PLT.	30.0 2.89% 266,166.70	0.00	266,166.70		
<b>TOTAL</b>	<b>1,037.0</b>		<b>9,209,920.48</b>		

	2009 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	OR	TOWN CONTRIBUTION		
ALLAGASH	27,600,000	6.900	190,440.00	186,961.39		186,961.39	6.47%	6.77M
EAGLE LAKE	64,750,000	6.900	446,775.00	1,003,881.33		446,775.00	15.46%	6.90M
FORT KENT	196,300,000	6.900	1,354,470.00	5,821,590.74		1,354,470.00	46.87%	6.90M
NEW CANADA	20,350,000	6.900	140,415.00	431,024.28		140,415.00	4.86%	6.90M
ST. FRANCIS	28,000,000	6.900	193,200.00	514,834.55		193,200.00	6.69%	6.90M
ST. JOHN PLT.	16,100,000	6.900	111,090.00	417,209.40		111,090.00	3.84%	6.90M
WALLAGRASS PLT.	33,000,000	6.900	227,700.00	568,252.09		227,700.00	7.88%	6.90M
WINTERVILLE PLT.	33,250,000	6.900	229,425.00	266,166.70		229,425.00	7.93%	6.90M
<b>TOTAL</b>	<b>419,350,000</b>		<b>2,893,515.00</b>	<b>9,209,920.48</b>		<b>2,890,036.39</b>	<b>100.00%</b>	<b>6.89M</b>

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 95, SJVAOS

2010-11

895 - 895

E. TOTALS AND ADJUSTMENTS		TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,209,920.48	2,890,036.39	6,319,884.09
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	9,209,920.48	2,890,036.39	6,319,884.09
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			198,225.50
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			6,121,658.59
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 31.38%	STATE SHARE % = 68.62%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 33.53%	STATE SHARE % = 66.47%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION	9,428,432.61		

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

AOS 95, SJVAOS

2010-11

895 - 895

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	510,138.21	510,138.21	0.00	0.00
August	510,138.21	510,138.21	0.00	0.00
September	510,138.21	510,138.21	0.00	0.00
October	510,138.21	510,138.21	0.00	0.00
November	510,138.21	510,138.21	0.00	0.00
December	510,138.21	510,138.22	0.00	0.00
Janurary	510,138.21	510,138.22	0.00	0.00
February	510,138.21	510,138.22	0.00	0.00
March	510,138.21	510,138.22	0.00	0.00
April	510,138.21	510,138.22	0.00	0.00
May	510,138.21	510,138.22	0.00	0.00
June	510,138.28	510,138.22	0.00	0.00
Total	6,121,658.59	6,121,658.59	0.00	0.00