

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WISCASSET

2008-09

486 - 294

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	307	167	474	307	781
10 ATTENDING PUPILS (OCTOBER 2007)	330	157	487	292	779
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	318.5	162.0	480.5 (62%)	299.5 (38%)	780.0

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	18.7 (17:1)	10.1 (16:1)	20.0 (15:1)	=	48.8 /	59.7 =		.82 X	2978,335 =		1514,186	928,049
B. GUIDANCE	0.9 (350:1)	0.5 (350:1)	1.2 (250:1)	=	2.6 /	5.6 =		.46 X	296,410 =		84,536	51,813
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.0 /	2.0 =		.50 X	109,584 =		33,971	20,821
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.0 /	1.8 =		.56 X	81,211 =		28,196	17,282
E. EDUCATION TECHS	3.2 (100:1)	1.6 (100:1)	1.2 (250:1)	=	6.0 /	8.9 =		.67 X	151,731 =		63,029	38,631
F. LIBRARY TECHS	0.6 (500:1)	0.3 (500:1)	0.6 (500:1)	=	1.5 /	1.0 =	1.50 X		15,558 =		14,469	8,868
G. CLERICAL	1.6 (200:1)	0.8 (200:1)	1.5 (200:1)	=	3.9 /	5.7 =		.68 X	170,378 =		71,831	44,026
H. SCHOOL ADMIN.	1.0 (305:1)	0.5 (305:1)	1.0 (315:1)	=	2.5 /	3.5 =		.71 X	247,590 =		108,989	66,800

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	16,337	10,183
B. Supplies and Equipment	320	442	153,760	132,379
C. Professional Development	54	54	25,947	16,173
D. Instructional Leadership Support	22	22	10,571	6,589
E. Co- and Extra-Curricular Student	31	105	14,896	31,448
F. System Administration/Support	204	204	98,022	61,098
G. Operations & Maintenance	935	1,111	449,268	332,745

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	315,569	193,413
B. Education & Library Technicians	36.00%	27,899	17,100
C. Clerical	29.00%	20,831	12,768
D. School Administrators	14.00%	15,258	9,352

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	46,302	28,382
16 Adjustment for Title I Revenues	-65,969	-40,433

17 TOTALS	3047,897	1987,487
18 E.P.S. RATES	6,343	6,636

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WISCASSET

2008-09

486 - 294

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	393.0	229.0	622.0		
	OCTOBER 2005	379.0	229.0	608.0		
	APRIL 2006	379.0	220.0	599.0		
	OCTOBER 2006	357.0	212.0	569.0		
	APRIL 2007	359.0	201.0	560.0		
	OCTOBER 2007	371.0	202.0	573.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	365.0 +	8.00	X	6,343.00	= 2,365,939.00
	9-12 PUPILS	201.5 +	14.00	X	6,636.00	= 1,430,058.00
	ADULT EDUC. COURSES AT .1	10.8		X	6,636.00	= 71,668.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,343.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,636.00	= 4,977.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5040	184.0	X .15	X	6,343.00	= 175,066.80
	9-12 DISADVANTAGED @ .5040	101.6	X .15	X	6,636.00	= 101,132.64
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,343.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,636.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	365.0		X	40.00	= 14,600.00
	9-12 STUDENT ASSESSMENT	201.5		X	40.00	= 8,060.00
	K-8 TECHNOLOGY RESOURCES	365.0		X	90.00	= 32,850.00
	9-12 TECHNOLOGY RESOURCES	201.5		X	273.00	= 55,009.50
	K-2 PUPILS	124.0	X .10	X	6,343.00	= 78,653.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,338,014.94
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,207,874.49
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,207,874.49

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

WISCASSET

2008-09

486 - 294

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	92,580.82	X	102.90%	=	95,265.66
32	SPECIAL EDUCATION - EPS ALLOCATION					1,004,453.55
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					240,256.99
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					39,510.47
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,379,486.67
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,587,361.16

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 - WISCASSET				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - WISCASSET				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - WISCASSET				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,587,361.16

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WISCASSET

2008-09

486 - 294

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
WISCASSET	566.5 100.00%		5,587,361.16		0.00		5,587,361.16
TOTAL	566.5						5,587,361.16

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
WISCASSET		383,100,000	6.790	2,601,249.00		5,587,361.16	2,601,249.00	100.00% 6.79M
TOTAL		383,100,000		2,601,249.00		5,587,361.16	2,601,249.00	100.00% 6.79M

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

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,587,361.16	2,601,249.00	2,986,112.16
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,587,361.16	2,601,249.00	2,986,112.16
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
60 ADJUSTED STATE CONTRIBUTION			2,986,112.16
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 46.56% STATE SHARE % = 53.44%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 46.56% STATE SHARE % = 53.44%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,717,501.61		

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

WISCASSET

2008-09

486 - 294

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	248,842.68	256,504.68	0.00	0.00
August	248,842.68	256,504.68	0.00	0.00
September	248,842.68	256,504.68	0.00	0.00
October	248,842.68	256,504.68	0.00	0.00
November	248,842.68	256,504.68	0.00	0.00
December	248,842.68	256,504.68	0.00	0.00
Janurary	248,842.68	256,504.68	0.00	0.00
February	248,842.68	238,115.88	0.00	0.00
March	248,842.68	238,115.88	0.00	0.00
April	248,842.68	238,115.88	0.00	0.00
May	248,842.68	238,115.88	0.00	0.00
June	248,842.68	238,115.88	0.00	0.00
Total	2,986,112.16	2,986,112.16	0.00	0.00