

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WATERVILLE

2005-06

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1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|-------|----------------|--------------|---------|
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004 | 877.0 | 461.5 | 1,338.5 (67%) | 645.0 (33%) | 1,983.5 |

| 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 | 51.6 (17:1) | 28.8 (16:1) | 43.0 (15:1) | = | 123.4 / | 126.6 = | .97 X | 5361,150 = | 3484,212 | 1716,104 |
| B. GUIDANCE | 2.5 (350:1) | 1.3 (350:1) | 2.6 (250:1) | = | 6.4 / | 7.0 = | .91 X | 318,882 = | 194,423 | 95,760 |
| C. LIBRARIANS | 1.1 (800:1) | 0.6 (800:1) | 0.8 (800:1) | = | 2.5 / | 1.8 = | 1.39 X | 82,685 = | 77,004 | 37,928 |
| D. HEALTH | 1.1 (800:1) | 0.6 (800:1) | 0.8 (800:1) | = | 2.5 / | 3.0 = | .83 X | 126,014 = | 70,077 | 34,515 |
| E. EDUCATION TECHS | 8.8 (100:1) | 4.6 (100:1) | 2.6 (250:1) | = | 16.0 / | 37.7 = | .42 X | 571,834 = | 160,914 | 79,256 |
| F. LIBRARY TECHS | 1.8 (500:1) | 0.9 (500:1) | 1.3 (500:1) | = | 4.0 / | 4.8 = | .83 X | 79,247 = | 44,069 | 21,706 |
| G. CLERICAL | 4.4 (200:1) | 2.3 (200:1) | 3.2 (200:1) | = | 9.9 / | 15.0 = | .66 X | 378,306 = | 167,287 | 82,395 |
| H. SCHOOL ADMIN. | 2.9 (305:1) | 1.5 (305:1) | 2.0 (315:1) | = | 6.4 / | 7.0 = | .91 X | 457,534 = | 278,959 | 137,397 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 31 | 31 | 41,494 | 19,995 |
| B. Supplies and Equipment | 295 | 408 | 394,858 | 263,160 |
| C. Professional Development | 50 | 50 | 66,925 | 32,250 |
| D. Instructional Leadership Support | 20 | 20 | 26,770 | 12,900 |
| E. Co- and Extra-Curricular Student | 28 | 97 | 37,478 | 62,565 |
| F. System Administration/Support | 341 | 338 | 456,429 | 218,010 |
| G. Operations & Maintenance | 907 | 1,078 | 1214,020 | 695,310 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 726,886 | 358,018 |
| B. Education & Library Technicians | 36.00% | 73,794 | 36,346 |
| C. Clerical | 29.00% | 48,513 | 23,895 |
| D. School Administrators | 14.00% | 39,054 | 19,236 |

| | | |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97) | -162,200 | -79,876 |
| 16 Adjustment for Title I Revenues | -413,672 | -203,749 |

| | | |
|-----------------|----------|----------|
| 17 TOTALS | 7027,293 | 3663,120 |
| 18 E.P.S. RATES | 5,250 | 5,679 |

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|-----------------------|-----------------------|---------|---------------|----------------|
| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2002 | 1,319.0 | 629.0 | 1,948.0 | | |
| | OCTOBER 2002 | 1,270.0 | 622.0 | 1,892.0 | | |
| | APRIL 2003 | 1,276.0 | 599.0 | 1,875.0 | | |
| | OCTOBER 2003 | 1,298.0 | 586.0 | 1,884.0 | | |
| | APRIL 2004 | 1,343.0 | 577.0 | 1,920.0 | | |
| | OCTOBER 2004 | 1,332.0 | 627.0 | 1,959.0 | | |
| | | | | | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X | SAU EPS RATES | |
| | K-8 PUPILS | 1,337.5 + | 0.00 | X | 5,250.00 | = 7,021,875.00 |
| | 9-12 PUPILS | 602.0 + | 4.66 | X | 5,679.00 | = 3,445,222.14 |
| | ADULT EDUC. COURSES AT .1 | 12.4 | | X | 5,679.00 | = 70,419.60 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,250.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 1.125 | | X | 5,679.00 | = 6,388.88 |
| | | | | | | |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .5247 | 701.8 | X .15 | X | 5,250.00 | = 552,667.50 |
| | 9-12 DISADVANTAGED @ .5247 | 315.9 | X .15 | X | 5,679.00 | = 269,099.42 |
| | K-8 LIMITED ENGLISH PROF. | 19.0 | X .300 | X | 5,250.00 | = 29,925.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .300 | X | 5,679.00 | = 0.00 |
| | TRANSITION ADJUST. FOR LIMITED ENGLISH PROF. (> 15 STUDENTS AND < 26) | | | | | 9,491.40 |
| | | | | | | |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 1,337.5 | | X | 100.00 | = 133,750.00 |
| | 9-12 STUDENT ASSESSMENT | 602.0 | | X | 100.00 | = 60,200.00 |
| | K-8 TECHNOLOGY RESOURCES | 1,337.5 | | X | 83.00 | = 111,012.50 |
| | 9-12 TECHNOLOGY RESOURCES | 602.0 | | X | 252.00 | = 151,704.00 |
| | K-2 PUPILS | 465.5 | X .10 | X | 5,250.00 | = 244,387.50 |
| | | | | | | |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | | | | | | |
| | OPERATING ALLOCATION | | | | | 12,106,142.94 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 % | | | | | 10,169,160.06 |
| | | | | | | |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 10,169,160.06 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|--------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2003-04 | 67,321.00 | X | 101.80% | = | 68,532.78 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 1,821,239.49 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04 | 1,092,687.38 | X | 101.80% | = | 1,112,355.75 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 364,338.74 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2004-05 | | | | | 53,895.34 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 3,420,362.10 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 13,589,522.16 |

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 2004-05 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2004-05 | | | | 201,560.00 |
| 44 | INSURED VALUE FACTOR FOR 2003-04 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 201,560.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 13,791,082.16 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|------------|-----------------------|------------------------|------------------|---|--------------------|------------------|--------------------|--------------|---------------|
| | AVG. CAL. YEAR PUPILS | 2004 STATE VALUATION X | MILL EXPECTATION | = | LOCAL CONTRIBUTION | OR | TOTAL ALLOCATION | | |
| WATERVILLE | 1,939.5 100.00% | 571,050,000 | 8.26 | | 4,716,873.00 | | 13,791,082.16 | 4,716,873.00 | 100.00% 8.26M |
| TOTAL | 1,939.5 | 571,050,000 | | | 4,716,873.00 | | 13,791,082.16 | 4,716,873.00 | 100.00% 8.26M |

S T A T E O F M A I N E
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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------------|-----------------------|------------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 13,791,082.16 | 4,716,873.00 | 9,074,209.16 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 13,791,082.16 | 4,716,873.00 | 9,074,209.16 |
| 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 |
| 57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT | | | 0.00 |
| 58A TRANSITION ADJUSTMENT | | | 0.00 |
| 58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000) | | | 0.00 |
| 58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE) | | | 0.00 |
| 58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT) | | | 0.00 |
| 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 | | | 9,074,209.16 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 34.20% | | STATE SHARE % = 65.80% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 34.20% | | STATE SHARE % = 65.80% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 15,728,065.04 | | |