

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WATERVILLE

2007-08

456 - 283

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	900	439	1,339	664	2,003
10 ATTENDING PUPILS (OCTOBER 2006)	903	423	1,326	660	1,986
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	901.5	431.0	1,332.5 ( 67%)	662.0 ( 33%)	1,994.5

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	53.0 (17:1)	26.9 (16:1)	44.1 (15:1)	=	124.0 /	132.1 =	=	.94 X	5941,584 =	=	3742,010	1843,079
B. GUIDANCE	2.6 (350:1)	1.2 (350:1)	2.6 (250:1)	=	6.4 /	8.0 =	=	.80 X	388,331 =	=	208,146	102,519
C. LIBRARIANS	1.1 (800:1)	0.5 (800:1)	0.8 (800:1)	=	2.4 /	1.0 =	=	2.40 X	52,072 =	=	83,732	41,241
D. HEALTH	1.1 (800:1)	0.5 (800:1)	0.8 (800:1)	=	2.4 /	3.6 =	=	.67 X	159,942 =	=	71,798	35,363
E. EDUCATION TECHS	9.0 (100:1)	4.3 (100:1)	2.6 (250:1)	=	15.9 /	26.2 =	=	.61 X	425,621 =	=	173,951	85,678
F. LIBRARY TECHS	1.8 (500:1)	0.9 (500:1)	1.3 (500:1)	=	4.0 /	4.8 =	=	.83 X	84,665 =	=	47,082	23,190
G. CLERICAL	4.5 (200:1)	2.2 (200:1)	3.3 (200:1)	=	10.0 /	13.8 =	=	.72 X	396,916 =	=	191,473	94,307
H. SCHOOL ADMIN.	3.0 (305:1)	1.4 (305:1)	2.1 (315:1)	=	6.5 /	7.1 =	=	.92 X	502,704 =	=	309,867	152,621

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	43,973	21,846
B. Supplies and Equipment	311	430	414,408	284,660
C. Professional Development	52	52	69,290	34,424
D. Instructional Leadership Support	21	21	27,983	13,902
E. Co- and Extra-Curricular Student	30	102	39,975	67,524
F. System Administration/Support	359	356	478,368	235,672
G. Operations & Maintenance	956	1,136	1273,870	752,032

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	780,080	384,218
B. Education & Library Technicians	36.00%	79,572	39,192
C. Clerical	29.00%	55,527	27,349
D. School Administrators	14.00%	43,381	21,367

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-174,917	-86,159
16 Adjustment for Title I Revenues	-403,601	-198,788

17 TOTALS	7555,967	3975,236
18 E.P.S. RATES	5,671	6,005

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WATERVILLE

2007-08

456 - 283

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	1,343.0	577.0	1,920.0		
	OCTOBER 2004	1,332.0	627.0	1,959.0		
	APRIL 2005	1,332.0	611.0	1,943.0		
	OCTOBER 2005	1,330.0	661.0	1,991.0		
	APRIL 2006	1,339.0	624.0	1,963.0		
	OCTOBER 2006	1,323.0	616.0	1,939.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	1,331.0 +	2.16	X	5,671.00	= 7,560,350.36
	9-12 PUPILS	620.0 +	0.00	X	6,005.00	= 3,723,100.00
	ADULT EDUC. COURSES AT .1	18.8		X	6,005.00	= 112,894.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,671.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.500		X	6,005.00	= 9,007.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5714	760.5	X .15	X	5,671.00	= 646,919.33
	9-12 DISADVANTAGED @ .5714	354.3	X .15	X	6,005.00	= 319,135.73
	K-8 LIMITED ENGLISH PROF.	22.0	X .300	X	5,671.00	= 37,428.60
	9-12 LIMITED ENGLISH PROF.	1.0	X .300	X	6,005.00	= 1,801.50
	TRANSITION ADJUST. FOR LIMITED ENGLISH PROF. (> 15 STUDENTS AND < 26)					38,097.30
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,331.0		X	40.00	= 53,240.00
	9-12 STUDENT ASSESSMENT	620.0		X	40.00	= 24,800.00
	K-8 TECHNOLOGY RESOURCES	1,331.0		X	87.00	= 115,797.00
	9-12 TECHNOLOGY RESOURCES	620.0		X	265.00	= 164,300.00
	K-2 PUPILS	489.0	X .10	X	5,671.00	= 277,311.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,084,183.22
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					12,429,974.05
30	ADJUSTED TOTAL OPERATING ALLOCATION					12,429,974.05

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WATERVILLE

2007-08

456 - 283

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	67,532.00	X	102.90%	=	69,490.43
32	SPECIAL EDUCATION - EPS ALLOCATION					2,150,340.04
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	1,050,765.21	X	102.90%	=	1,081,237.40
35	TRANSPORTATION - EPS ALLOCATION					398,245.36
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					16,590.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,715,903.23
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					16,145,877.28

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 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				201,560.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				201,560.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				16,347,437.28

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
WATERVILLE	1,951.0 100.00%	632,500,000	7.44	4,705,800.00		16,347,437.28	4,705,800.00	100.00%	7.44M
TOTAL	1,951.0	632,500,000		4,705,800.00		16,347,437.28	4,705,800.00	100.00%	7.44M

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

WATERVILLE

2007-08

456 - 283

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
-----			
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,347,437.28	4,705,800.00	11,641,637.28
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,347,437.28	4,705,800.00	11,641,637.28
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			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			11,641,637.28
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 28.79%		STATE SHARE % = 71.21%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 28.79%		STATE SHARE % = 71.21%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	17,001,646.45		