

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WISCASSET

2007-08

486 - 294

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	307	197	504	333	837
10 ATTENDING PUPILS (OCTOBER 2006)	308	164	472	324	796
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	307.5	180.5	488.0 (60%)	328.5 (40%)	816.5

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	18.1 (17:1)	11.3 (16:1)	21.9 (15:1)	=	51.3	/	69.1	=	.74 X	3262,190	=	1448,413	965,608
B. GUIDANCE	0.9 (350:1)	0.5 (350:1)	1.3 (250:1)	=	2.7	/	5.9	=	.46 X	284,865	=	78,623	52,415
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.0	/	2.0	=	.50 X	106,496	=	31,949	21,299
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.0	/	1.8	=	.56 X	78,922	=	26,518	17,678
E. EDUCATION TECHS	3.1 (100:1)	1.8 (100:1)	1.3 (250:1)	=	6.2	/	8.4	=	.74 X	132,118	=	58,660	39,107
F. LIBRARY TECHS	0.6 (500:1)	0.4 (500:1)	0.7 (500:1)	=	1.7	/	1.0	=	1.70 X	15,119	=	15,421	10,281
G. CLERICAL	1.5 (200:1)	0.9 (200:1)	1.6 (200:1)	=	4.0	/	6.4	=	.63 X	181,779	=	68,713	45,808
H. SCHOOL ADMIN.	1.0 (305:1)	0.6 (305:1)	1.0 (315:1)	=	2.6	/	3.5	=	.74 X	240,615	=	106,833	71,222

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	16,104	10,841
B. Supplies and Equipment	311	430	151,768	141,255
C. Professional Development	52	52	25,376	17,082
D. Instructional Leadership Support	21	21	10,248	6,899
E. Co- and Extra-Curricular Student	30	102	14,640	33,507
F. System Administration/Support	359	356	175,192	116,946
G. Operations & Maintenance	956	1,136	466,528	373,176

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	301,246	200,830
B. Education & Library Technicians	36.00%	26,669	17,780
C. Clerical	29.00%	19,927	13,284
D. School Administrators	14.00%	14,957	9,971

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	44,280	29,522
16 Adjustment for Title I Revenues	-86,081	-57,387

17 TOTALS	3015,983	2137,123
18 E.P.S. RATES	6,180	6,506

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WISCASSET

2007-08

486 - 294

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	407.0	216.0	623.0		
	OCTOBER 2004	380.0	235.0	615.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	368.0 +	14.50	X	6,180.00	= 2,363,850.00
	9-12 PUPILS	216.0 +	7.50	X	6,506.00	= 1,454,091.00
	ADULT EDUC. COURSES AT .1	10.1		X	6,506.00	= 65,710.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,180.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.625		X	6,506.00	= 4,066.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4510	166.0	X .15	X	6,180.00	= 153,882.00
	9-12 DISADVANTAGED @ .4510	97.4	X .15	X	6,506.00	= 95,052.66
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	6,180.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,506.00	= 6,506.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	368.0		X	40.00	= 14,720.00
	9-12 STUDENT ASSESSMENT	216.0		X	40.00	= 8,640.00
	K-8 TECHNOLOGY RESOURCES	368.0		X	87.00	= 32,016.00
	9-12 TECHNOLOGY RESOURCES	216.0		X	265.00	= 57,240.00
	K-2 PUPILS	123.5	X .10	X	6,180.00	= 76,323.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,332,097.51
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					4,115,492.63
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,115,492.63

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WISCASSET

2007-08

486 - 294

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	132,115.33	X	102.90%	=	135,946.67
32	SPECIAL EDUCATION - EPS ALLOCATION					996,016.75
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	4,181.89	X	102.90%	=	4,303.16
35	TRANSPORTATION - EPS ALLOCATION					245,774.62
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					95,403.67
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,477,444.88
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,592,937.51

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				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,592,937.51

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
WISCASSET	584.0 100.00%	365,700,000	7.44	2,720,808.00		5,592,937.51	2,720,808.00	100.00%	7.44M
TOTAL	584.0	365,700,000		2,720,808.00		5,592,937.51	2,720,808.00	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

WISCASSET

2007-08

486 - 294

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,592,937.51	2,720,808.00	2,872,129.51
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,592,937.51	2,720,808.00	2,872,129.51
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			30,000.00
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			859.00
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			2,842,988.51
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 48.65%		STATE SHARE % = 51.35%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 49.17%		STATE SHARE % = 50.83%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,809,542.39		