

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WATERVILLE

2008-09

456 - 283

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	909	424	1,333	636	1,969
10 ATTENDING PUPILS (OCTOBER 2007)	873	418	1,291	653	1,944
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	891.0	421.0	1,312.0 ( 67%)	644.5 ( 33%)	1,956.5

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	52.4 (17:1)	26.3 (16:1)	43.0 (15:1)	=	121.7 /	129.9 =	=	.94 X	6171,490 =	=	3886,805	1914,396
B. GUIDANCE	2.5 (350:1)	1.2 (350:1)	2.6 (250:1)	=	6.3 /	8.0 =	=	.79 X	408,556 =	=	216,249	106,510
C. LIBRARIANS	1.1 (800:1)	0.5 (800:1)	0.8 (800:1)	=	2.4 /	2.0 =	=	1.20 X	110,774 =	=	89,062	43,867
D. HEALTH	1.1 (800:1)	0.5 (800:1)	0.8 (800:1)	=	2.4 /	3.6 =	=	.67 X	169,984 =	=	76,306	37,583
E. EDUCATION TECHS	8.9 (100:1)	4.2 (100:1)	2.6 (250:1)	=	15.7 /	22.9 =	=	.69 X	384,010 =	=	177,528	87,439
F. LIBRARY TECHS	1.8 (500:1)	0.8 (500:1)	1.3 (500:1)	=	3.9 /	3.9 =	=	1.00 X	73,575 =	=	49,295	24,280
G. CLERICAL	4.5 (200:1)	2.1 (200:1)	3.2 (200:1)	=	9.8 /	13.7 =	=	.72 X	401,960 =	=	193,905	95,506
H. SCHOOL ADMIN.	2.9 (305:1)	1.4 (305:1)	2.0 (315:1)	=	6.3 /	7.0 =	=	.90 X	511,224 =	=	308,268	151,834

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	44,608	21,913
B. Supplies and Equipment	320	442	419,840	284,869
C. Professional Development	54	54	70,848	34,803
D. Instructional Leadership Support	22	22	28,864	14,179
E. Co- and Extra-Curricular Student	31	105	40,672	67,673
F. System Administration/Support	204	204	267,648	131,478
G. Operations & Maintenance	935	1,111	1226,720	716,040

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	811,000	399,448
B. Education & Library Technicians	36.00%	81,656	40,219
C. Clerical	29.00%	56,232	27,697
D. School Administrators	14.00%	43,158	21,257

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-181,022	-89,158
16 Adjustment for Title I Revenues	-389,577	-191,881

17 TOTALS	7518,064	3939,951
18 E.P.S. RATES	5,730	6,113

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2007	1,330.0	597.0	1,927.0		
	OCTOBER 2007	1,290.0	616.0	1,906.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,310.0 +	14.00	X	5,730.00	= 7,586,520.00
	9-12 PUPILS	606.5 +	14.33	X	6,113.00	= 3,795,133.79
	ADULT EDUC. COURSES AT .1	19.0		X	6,113.00	= 116,147.00
	K-8 EQUIV. INSTR. PUPILS	0.875		X	5,730.00	= 5,013.75
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,113.00	= 764.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5760	754.6	X .15	X	5,730.00	= 648,578.70
	9-12 DISADVANTAGED @ .5760	349.3	X .15	X	6,113.00	= 320,290.64
	K-8 LIMITED ENGLISH PROF.	14.0	X .700	X	5,730.00	= 56,154.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,113.00	= 4,279.10
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,310.0		X	40.00	= 52,400.00
	9-12 STUDENT ASSESSMENT	606.5		X	40.00	= 24,260.00
	K-8 TECHNOLOGY RESOURCES	1,310.0		X	90.00	= 117,900.00
	9-12 TECHNOLOGY RESOURCES	606.5		X	273.00	= 165,574.50
	K-2 PUPILS	469.0	X .10	X	5,730.00	= 268,737.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,161,752.61
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					12,766,900.03
30	ADJUSTED TOTAL OPERATING ALLOCATION					12,766,900.03

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	69,658.00	X	102.90%	=	71,678.08
32	SPECIAL EDUCATION - EPS ALLOCATION					2,209,620.97
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	1,057,110.49	X	102.90%	=	1,087,766.69
35	TRANSPORTATION - EPS ALLOCATION					383,530.70
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					64,215.50
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,816,811.95
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					16,583,711.98

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - WATERVILLE				5,824.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - WATERVILLE				180,000.00
44	INSURED VALUE FACTOR FOR 2006-07 - WATERVILLE				0.00
47	TOTAL DEBT SERVICE ALLOCATION				185,824.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				16,769,535.98

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
WATERVILLE	1,916.5		16,769,535.98		0.00		16,769,535.98		
TOTAL	1,916.5						16,769,535.98		

	2007 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
WATERVILLE	697,450,000		6.790		4,735,685.50		16,769,535.98	4,735,685.50	100.00%
TOTAL	697,450,000				4,735,685.50		16,769,535.98	4,735,685.50	100.00%

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,769,535.98	4,735,685.50	12,033,850.48
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	16,769,535.98	4,735,685.50	12,033,850.48
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			12,033,850.48
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 28.24%	STATE SHARE % = 71.76%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 28.24%	STATE SHARE % = 71.76%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	17,164,388.56		

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  
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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,002,820.87	1,016,769.87	0.00	0.00
August	1,002,820.87	1,016,769.87	0.00	0.00
September	1,002,820.87	1,016,769.87	0.00	0.00
October	1,002,820.87	1,016,769.87	0.00	0.00
November	1,002,820.87	1,016,769.87	0.00	0.00
December	1,002,820.87	1,016,769.87	0.00	0.00
Janurary	1,002,820.87	1,016,769.87	0.00	0.00
February	1,002,820.87	983,292.27	0.00	0.00
March	1,002,820.87	983,292.28	0.00	0.00
April	1,002,820.87	983,292.28	0.00	0.00
May	1,002,820.87	983,292.28	0.00	0.00
June	1,002,820.91	983,292.28	0.00	0.00
Total	12,033,850.48	12,033,850.48	0.00	0.00