

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WATERVILLE

2006-07

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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 2005	884.5	446.5	1,331.0 (66%)	675.5 (34%)	2,006.5

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	52.0 (17:1)	27.9 (16:1)	45.0 (15:1)	=	124.9 /	131.3 =	.95 X	5646,835 =	3540,565	1823,928
B. GUIDANCE	2.5 (350:1)	1.3 (350:1)	2.7 (250:1)	=	6.5 /	7.0 =	.93 X	315,186 =	193,461	99,662
C. LIBRARIANS	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5 /	2.0 =	1.25 X	98,736 =	81,457	41,963
D. HEALTH	1.1 (800:1)	0.6 (800:1)	0.8 (800:1)	=	2.5 /	3.6 =	.69 X	151,921 =	69,185	35,640
E. EDUCATION TECHS	8.8 (100:1)	4.5 (100:1)	2.7 (250:1)	=	16.0 /	31.3 =	.51 X	533,985 =	179,739	92,593
F. LIBRARY TECHS	1.8 (500:1)	0.9 (500:1)	1.4 (500:1)	=	4.1 /	4.8 =	.85 X	89,229 =	50,058	25,787
G. CLERICAL	4.4 (200:1)	2.2 (200:1)	3.4 (200:1)	=	10.0 /	15.0 =	.67 X	400,253 =	176,992	91,178
H. SCHOOL ADMIN.	2.9 (305:1)	1.5 (305:1)	2.1 (315:1)	=	6.5 /	7.0 =	.93 X	479,130 =	294,090	151,501

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	42,592	21,616
B. Supplies and Equipment	302	418	401,962	282,359
C. Professional Development	51	51	67,881	34,451
D. Instructional Leadership Support	20	20	26,620	13,510
E. Co- and Extra-Curricular Student	29	99	38,599	66,875
F. System Administration/Support	349	346	464,519	233,723
G. Operations & Maintenance	929	1,104	1236,499	745,752

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	738,087	380,227
B. Education & Library Technicians	36.00%	82,727	42,617
C. Clerical	29.00%	51,328	26,442
D. School Administrators	14.00%	41,173	21,210

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-166,243	-85,630
16 Adjustment for Title I Revenues	-395,204	-203,590

17 TOTALS	7216,085	3941,812
18 E.P.S. RATES	5,422	5,835

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2005	1,332.0	611.0	1,943.0		
	OCTOBER 2005	1,330.0	661.0	1,991.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,331.0 +	0.00	X	5,422.00	= 7,216,682.00
	9-12 PUPILS	636.0 +	0.00	X	5,835.00	= 3,711,060.00
	ADULT EDUC. COURSES AT .1	17.4		X	5,835.00	= 101,529.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,422.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.000		X	5,835.00	= 11,670.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5530	736.0	X .15	X	5,422.00	= 598,588.80
	9-12 DISADVANTAGED @ .5530	351.7	X .15	X	5,835.00	= 307,825.43
	K-8 LIMITED ENGLISH PROF.	27.0	X .300	X	5,422.00	= 43,918.20
	9-12 LIMITED ENGLISH PROF.	4.0	X .300	X	5,835.00	= 7,002.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,331.0		X	79.00	= 105,149.00
	9-12 STUDENT ASSESSMENT	636.0		X	79.00	= 50,244.00
	K-8 TECHNOLOGY RESOURCES	1,331.0		X	85.00	= 113,135.00
	9-12 TECHNOLOGY RESOURCES	636.0		X	258.00	= 164,088.00
	K-2 PUPILS	475.0	X .10	X	5,422.00	= 257,545.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					12,688,436.43
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					11,419,592.78
30	ADJUSTED TOTAL OPERATING ALLOCATION					11,419,592.78

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	65,200.00	X	102.40%	=	66,764.80
32	SPECIAL EDUCATION - EPS ALLOCATION					2,035,495.77
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	1,243,193.45	X	102.40%	=	1,273,030.09
35	TRANSPORTATION - EPS ALLOCATION					365,071.17
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					16,590.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,756,951.83
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					15,176,544.61

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 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				201,560.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				201,560.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				15,378,104.61

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR TOTAL ALLOCATION			
WATERVILLE	1,967.0 100.00%	610,050,000	7.60	4,636,380.00	15,378,104.61	4,636,380.00	100.00%	7.60M
TOTAL	1,967.0	610,050,000		4,636,380.00	15,378,104.61	4,636,380.00	100.00%	7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,378,104.61	4,636,380.00	10,741,724.61
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	15,378,104.61	4,636,380.00	10,741,724.61
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A M RSA SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			10,741,724.61
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 30.15% STATE SHARE % = 69.85%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 30.15% STATE SHARE % = 69.85%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	16,646,948.26		