

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WLLS-OGNQT CSD

2006-07

918 - 918

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	629.5	366.0	995.5 ( 67%)	489.5 ( 33%)	1,485.0

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	37.0 (17:1)	22.9 (16:1)	32.6 (15:1)	=	92.5 /	114.1 =	.81 X	5089,510 =	2762,077	1360,426
B. GUIDANCE	1.8 (350:1)	1.0 (350:1)	2.0 (250:1)	=	4.8 /	7.2 =	.67 X	341,312 =	153,215	75,464
C. LIBRARIANS	0.8 (800:1)	0.5 (800:1)	0.6 (800:1)	=	1.9 /	2.9 =	.66 X	134,903 =	59,654	29,382
D. HEALTH	0.8 (800:1)	0.5 (800:1)	0.6 (800:1)	=	1.9 /	3.0 =	.63 X	127,851 =	53,966	26,580
E. EDUCATION TECHS	6.3 (100:1)	3.7 (100:1)	2.0 (250:1)	=	12.0 /	9.8 =	1.22 X	178,514 =	145,917	71,870
F. LIBRARY TECHS	1.3 (500:1)	0.7 (500:1)	1.0 (500:1)	=	3.0 /	2.0 =	1.50 X	36,287 =	36,469	17,962
G. CLERICAL	3.1 (200:1)	1.8 (200:1)	2.4 (200:1)	=	7.3 /	10.2 =	.72 X	261,010 =	125,911	62,016
H. SCHOOL ADMIN.	2.1 (305:1)	1.2 (305:1)	1.6 (315:1)	=	4.9 /	6.0 =	.82 X	399,389 =	219,424	108,075

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32		31,856	15,664
B. Supplies and Equipment	302	418		300,641	204,611
C. Professional Development	51	51		50,771	24,965
D. Instructional Leadership Support	20	20		19,910	9,790
E. Co- and Extra-Curricular Student	29	99		28,870	48,461
F. System Administration/Support	349	346		347,430	169,367
G. Operations & Maintenance	929	1,104		924,820	540,408

14 Salary Benefits	Percentage		Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%		575,493	283,452
B. Education & Library Technicians	36.00%		65,659	32,340
C. Clerical	29.00%		36,514	17,985
D. School Administrators	14.00%		30,719	15,131

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)			386,718	190,471
16 Adjustment for Title I Revenues			-63,951	-31,498

17 TOTALS			6292,083	3272,921
18 E.P.S. RATES			6,321	6,686

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,033.0	483.0	1,516.0		
	OCTOBER 2003	1,030.0	477.0	1,507.0		
	APRIL 2004	1,038.0	473.0	1,511.0		
	OCTOBER 2004	1,014.0	482.0	1,496.0		
	APRIL 2005	1,004.0	468.0	1,472.0		
	OCTOBER 2005	991.0	493.0	1,484.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	997.5 +	20.83	X	6,321.00	= 6,436,863.93
	9-12 PUPILS	480.5 +	0.00	X	6,686.00	= 3,212,623.00
	ADULT EDUC. COURSES AT .1	3.0		X	6,686.00	= 20,058.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,321.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,686.00	= 5,014.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1701	169.7	X .15	X	6,321.00	= 160,901.06
	9-12 DISADVANTAGED @ .1701	81.7	X .15	X	6,686.00	= 81,936.93
	K-8 LIMITED ENGLISH PROF.	12.0	X .500	X	6,321.00	= 37,926.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,686.00	= 6,686.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	997.5		X	79.00	= 78,802.50
	9-12 STUDENT ASSESSMENT	480.5		X	79.00	= 37,959.50
	K-8 TECHNOLOGY RESOURCES	997.5		X	85.00	= 84,787.50
	9-12 TECHNOLOGY RESOURCES	480.5		X	258.00	= 123,969.00
	K-2 PUPILS	304.0	X .10	X	6,321.00	= 192,158.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					10,479,686.32
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					9,431,717.68
30	ADJUSTED TOTAL OPERATING ALLOCATION					9,431,717.68

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	148,059.41	X	102.40%	=	151,612.84
32	SPECIAL EDUCATION - EPS ALLOCATION					2,241,542.70
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	110,569.81	X	102.40%	=	113,223.49
35	TRANSPORTATION - EPS ALLOCATION					708,256.46
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,214,635.48
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					12,646,353.16

C. DEBT SERVICE ALLOCATIONS

	DEBT SERVICE NAME OF PROJECT	PRINCIPAL		INTEREST	
41	11/01/06 ADDN & REN TO ELEM & JHS	115,325.49		0.00	115,325.49
42	TOTAL PRINCIPAL & INTEREST	115,325.49		0.00	115,325.49
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				115,325.49
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				12,761,678.65

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
WELLS	1,425.5	96.45% 2,053,900,000	7.60	15,609,640.00	12,308,639.06	12,308,639.06	96.45%	5.99M
OGUNQUIT	52.5	3.55% 1,040,600,000	7.60	7,908,560.00	453,039.59	453,039.59	3.55%	0.44M
TOTAL	1,478.0	3,094,500,000		23,518,200.00	12,761,678.65	12,761,678.65	100.00%	4.12M

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A U G U S T A 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,761,678.65	12,761,678.65	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		1,882,895.87-	1,882,895.87
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	12,761,678.65	10,878,782.78	1,882,895.87
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			19,344.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA 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			1,863,551.87
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 100.00% STATE SHARE % = 0.00%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 85.40% STATE SHARE % = 14.60%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	13,809,647.29		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
WELLS		12,308,639.06	10,492,585.99	96.45%	5.11
OGUNQUIT		453,039.59	386,196.79	3.55%	0.37
TOTAL		12,761,678.65	10,878,782.78	100.00%	3.52