

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WISCASSET

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	296.5	216.0	512.5 (60%)	347.5 (40%)	860.0

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	17.4 (17:1)	13.5 (16:1)	23.2 (15:1)	=	54.1	/	70.1	=	.77 X	3183,415	=	1470,738	980,492
B. GUIDANCE	0.8 (350:1)	0.6 (350:1)	1.4 (250:1)	=	2.8	/	5.0	=	.56 X	230,201	=	77,348	51,565
C. LIBRARIANS	0.4 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.1	/	1.9	=	.58 X	96,674	=	33,643	22,428
D. HEALTH	0.4 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.1	/	1.0	=	1.10 X	43,311	=	28,585	19,057
E. EDUCATION TECHS	3.0 (100:1)	2.2 (100:1)	1.4 (250:1)	=	6.6	/	9.4	=	.70 X	158,758	=	66,679	44,452
F. LIBRARY TECHS	0.6 (500:1)	0.4 (500:1)	0.7 (500:1)	=	1.7	/	1.3	=	1.31 X	22,231	=	17,474	11,649
G. CLERICAL	1.5 (200:1)	1.1 (200:1)	1.7 (200:1)	=	4.3	/	6.6	=	.65 X	172,682	=	67,346	44,897
H. SCHOOL ADMIN.	1.0 (305:1)	0.7 (305:1)	1.1 (315:1)	=	2.8	/	3.0	=	.93 X	205,147	=	114,472	76,315

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32		16,400	11,120
B. Supplies and Equipment	302	418		154,775	145,255
C. Professional Development	51	51		26,138	17,723
D. Instructional Leadership Support	20	20		10,250	6,950
E. Co- and Extra-Curricular Student	29	99		14,863	34,403
F. System Administration/Support	349	346		178,863	120,235
G. Operations & Maintenance	929	1,104		476,113	383,640

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	305,960	203,973
B. Education & Library Technicians	36.00%	30,295	20,196
C. Clerical	29.00%	19,530	13,020
D. School Administrators	14.00%	16,026	10,684

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	45,289	30,196
16 Adjustment for Title I Revenues	-86,378	-57,586

17 TOTALS	3084,408	2190,664
18 E.P.S. RATES	6,018	6,304

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	404.0	228.0	632.0		
	OCTOBER 2003	392.0	212.0	604.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	386.0 +	6.50	X	6,018.00	= 2,362,065.00
	9-12 PUPILS	229.0 +	0.00	X	6,304.00	= 1,443,616.00
	ADULT EDUC. COURSES AT .1	13.7		X	6,304.00	= 86,364.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,018.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,304.00	= 2,364.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3603	139.1	X .15	X	6,018.00	= 125,565.57
	9-12 DISADVANTAGED @ .3603	82.5	X .15	X	6,304.00	= 78,012.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	6,018.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,304.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	386.0		X	79.00	= 30,494.00
	9-12 STUDENT ASSESSMENT	229.0		X	79.00	= 18,091.00
	K-8 TECHNOLOGY RESOURCES	386.0		X	85.00	= 32,810.00
	9-12 TECHNOLOGY RESOURCES	229.0		X	258.00	= 59,082.00
	K-2 PUPILS	124.0	X .10	X	6,018.00	= 74,623.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,313,087.57
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					3,881,778.81
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,881,778.81

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	129,149.30	X	102.40%	=	132,248.88
32	SPECIAL EDUCATION - EPS ALLOCATION					802,798.82
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	4,480.00	X	102.40%	=	4,587.52
35	TRANSPORTATION - EPS ALLOCATION					238,848.03
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					17,866.67
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,196,349.92
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,078,128.73

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					0.00
44	INSURED VALUE FACTOR FOR 2004-05					0.00
47	TOTAL DEBT SERVICE ALLOCATION					0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					5,078,128.73

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION	100.00%	7.60M
WISCASSET	615.0	338,600,000	7.60	2,573,360.00		5,078,128.73	2,573,360.00	100.00%	7.60M
TOTAL	615.0	338,600,000		2,573,360.00		5,078,128.73	2,573,360.00	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	5,078,128.73	2,573,360.00	2,504,768.73
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,078,128.73	2,573,360.00	2,504,768.73
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
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			771.00
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			2,475,539.73
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 50.68% STATE SHARE % = 49.32%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 51.25% STATE SHARE % = 48.75%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,509,437.49		