

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WLLS-OGNQT CSD

2007-08

918 - 918

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	619	365	984	478	1,462
10 ATTENDING PUPILS (OCTOBER 2006)	596	345	941	477	1,418
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	607.5	355.0	962.5 ( 67%)	477.5 ( 33%)	1,440.0

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	35.7 (17:1)	22.2 (16:1)	31.8 (15:1)	=	89.7 /	112.5 =	=	.80 X	5203,784 =	=	2789,228	1373,799
B. GUIDANCE	1.7 (350:1)	1.0 (350:1)	1.9 (250:1)	=	4.6 /	7.1 =	=	.65 X	335,612 =	=	146,159	71,989
C. LIBRARIANS	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 /	2.9 =	=	.62 X	144,830 =	=	60,163	29,632
D. HEALTH	0.8 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.8 /	3.0 =	=	.60 X	135,619 =	=	54,519	26,852
E. EDUCATION TECHS	6.1 (100:1)	3.6 (100:1)	1.9 (250:1)	=	11.6 /	8.9 =	=	1.30 X	153,728 =	=	133,897	65,949
F. LIBRARY TECHS	1.2 (500:1)	0.7 (500:1)	1.0 (500:1)	=	2.9 /	2.0 =	=	1.45 X	34,517 =	=	33,534	16,516
G. CLERICAL	3.0 (200:1)	1.8 (200:1)	2.4 (200:1)	=	7.2 /	10.3 =	=	.70 X	286,671 =	=	134,449	66,221
H. SCHOOL ADMIN.	2.0 (305:1)	1.2 (305:1)	1.5 (315:1)	=	4.7 /	5.9 =	=	.80 X	402,065 =	=	215,507	106,145

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	31,763	15,758
B. Supplies and Equipment	311	430	299,338	205,325
C. Professional Development	52	52	50,050	24,830
D. Instructional Leadership Support	21	21	20,213	10,028
E. Co- and Extra-Curricular Student	30	102	28,875	48,705
F. System Administration/Support	359	356	345,538	169,990
G. Operations & Maintenance	956	1,136	920,150	542,440

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	579,513	285,432
B. Education & Library Technicians	36.00%	60,275	29,687
C. Clerical	29.00%	38,990	19,204
D. School Administrators	14.00%	30,171	14,860

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.09)	387,735	190,983
16 Adjustment for Title I Revenues	-68,362	-33,671

17 TOTALS	6291,704	3280,674
18 E.P.S. RATES	6,537	6,871

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	989.0	477.0	1,466.0		
	OCTOBER 2006	941.0	474.0	1,415.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	965.0 +	31.16	X	6,537.00	= 6,511,897.92
	9-12 PUPILS	475.5 +	2.33	X	6,871.00	= 3,283,169.93
	ADULT EDUC. COURSES AT .1	3.2		X	6,871.00	= 21,987.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,537.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,871.00	= 2,576.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1828	176.4	X .15	X	6,537.00	= 172,969.02
	9-12 DISADVANTAGED @ .1828	86.9	X .15	X	6,871.00	= 89,563.49
	K-8 LIMITED ENGLISH PROF.	11.0	X .500	X	6,537.00	= 35,953.50
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,871.00	= 6,871.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	965.0		X	40.00	= 38,600.00
	9-12 STUDENT ASSESSMENT	475.5		X	40.00	= 19,020.00
	K-8 TECHNOLOGY RESOURCES	965.0		X	87.00	= 83,955.00
	9-12 TECHNOLOGY RESOURCES	475.5		X	265.00	= 126,007.50
	K-2 PUPILS	291.5	X .10	X	6,537.00	= 190,553.55
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					10,583,124.74
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					10,053,968.50
30	ADJUSTED TOTAL OPERATING ALLOCATION					10,053,968.50

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	146,000.97	X	102.90%	=	150,235.00
32	SPECIAL EDUCATION - EPS ALLOCATION					2,516,894.44
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					751,891.88
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,419,021.32
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					13,472,989.82

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)					13,472,989.82

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION	%	M
WELLS	1,390.5	96.63% 2,309,200,000	7.44	17,180,448.00		13,018,950.06	13,018,950.06	96.63%	5.64M
OGUNQUIT	48.5	3.37% 1,210,300,000	7.44	9,004,632.00		454,039.76	454,039.76	3.37%	0.38M
TOTAL	1,439.0	3,519,500,000		26,185,080.00		13,472,989.82	13,472,989.82	100.00%	3.83M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	13,472,989.82	13,472,989.82	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		2,114,191.33-	2,114,191.33
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	13,472,989.82	11,358,798.49	2,114,191.33
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			39,349.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			81,485.39-
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			1,993,356.94
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 % = 85.20%	STATE SHARE % = 14.80%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	14,002,146.06		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
WELLS		13,018,950.06	10,976,006.98	96.63%	4.75
OGUNQUIT		454,039.76	382,791.51	3.37%	0.32
TOTAL		13,472,989.82	11,358,798.49	100.00%	3.23