

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WISCASSET

2005-06

486 - 294

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	298.0	241.5	539.5 (60%)	361.5 (40%)	901.0

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	17.5 (17:1)	15.1 (16:1)	24.1 (15:1)	=	56.7 /	75.8 =	.75 X	3251,902 =	1463,356	975,571
B. GUIDANCE	0.9 (350:1)	0.7 (350:1)	1.4 (250:1)	=	3.0 /	6.0 =	.50 X	286,833 =	86,050	57,367
C. LIBRARIANS	0.4 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.2 /	2.0 =	.60 X	98,816 =	35,574	23,716
D. HEALTH	0.4 (800:1)	0.3 (800:1)	0.5 (800:1)	=	1.2 /	1.0 =	1.20 X	41,473 =	29,861	19,907
E. EDUCATION TECHS	3.0 (100:1)	2.4 (100:1)	1.4 (250:1)	=	6.8 /	10.5 =	.65 X	161,382 =	62,939	41,959
F. LIBRARY TECHS	0.6 (500:1)	0.5 (500:1)	0.7 (500:1)	=	1.8 /	1.5 =	1.20 X	23,253 =	16,742	11,162
G. CLERICAL	1.5 (200:1)	1.2 (200:1)	1.8 (200:1)	=	4.5 /	6.6 =	.68 X	166,343 =	67,868	45,245
H. SCHOOL ADMIN.	1.0 (305:1)	0.8 (305:1)	1.1 (315:1)	=	2.9 /	4.0 =	.73 X	251,221 =	110,035	73,356

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	16,725	11,207
B. Supplies and Equipment	295	408	159,153	147,492
C. Professional Development	50	50	26,975	18,075
D. Instructional Leadership Support	20	20	10,790	7,230
E. Co- and Extra-Curricular Student	28	97	15,106	35,066
F. System Administration/Support	341	338	183,970	122,187
G. Operations & Maintenance	907	1,078	489,327	389,697

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	306,820	204,547
B. Education & Library Technicians	36.00%	28,685	19,124
C. Clerical	29.00%	19,682	13,121
D. School Administrators	14.00%	15,405	10,270

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	45,194	30,131
16 Adjustment for Title I Revenues	-94,266	-62,844

17 TOTALS	3095,991	2193,585
18 E.P.S. RATES	5,739	6,068

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	426.0	222.0	648.0		
	OCTOBER 2002	397.0	247.0	644.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	393.5 +	7.50	X	5,739.00	= 2,301,339.00
	9-12 PUPILS	225.5 +	1.16	X	6,068.00	= 1,375,372.88
	ADULT EDUC. COURSES AT .1	13.2		X	6,068.00	= 80,097.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,739.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,068.00	= 758.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3696	145.4	X .15	X	5,739.00	= 125,167.59
	9-12 DISADVANTAGED @ .3696	83.3	X .15	X	6,068.00	= 75,819.66
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,739.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,068.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	393.5		X	100.00	= 39,350.00
	9-12 STUDENT ASSESSMENT	225.5		X	100.00	= 22,550.00
	K-8 TECHNOLOGY RESOURCES	393.5		X	83.00	= 32,660.50
	9-12 TECHNOLOGY RESOURCES	225.5		X	252.00	= 56,826.00
	K-2 PUPILS	120.0	X .10	X	5,739.00	= 68,868.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,178,809.73
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					3,510,200.17
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,510,200.17

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	119,838.24	X	101.80%	=	121,995.33
32	SPECIAL EDUCATION - EPS ALLOCATION					656,932.92
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	6,588.00	X	101.80%	=	6,706.58
35	TRANSPORTATION - EPS ALLOCATION					253,762.92
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					36,438.67
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,075,836.42
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,586,036.59

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 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,586,036.59

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
WISCASSET	619.0 100.00%	276,750,000	8.26	2,285,955.00		4,586,036.59	2,285,955.00	100.00%	8.26M
TOTAL	619.0	276,750,000		2,285,955.00		4,586,036.59	2,285,955.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,586,036.59	2,285,955.00	2,300,081.59
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,586,036.59	2,285,955.00	2,300,081.59
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
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			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			2,270,081.59
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 49.85%	STATE SHARE % = 50.15%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 50.50%	STATE SHARE % = 49.50%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,254,646.15		