

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WAYNE

2007-08

457 - 042

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2006)	79	0	79	0	79
10	ATTENDING PUPILS (OCTOBER 2006)	81	0	81	0	81
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	80.0	0.0	80.0 (100%)	0.0 (0%)	80.0

	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	4.7 (17:1)	0.0 (16:1)	0.0 (15:1)	=	4.7	/	5.8	=	.81	X	277,510	=	224,783	0
B.	GUIDANCE	0.2 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.2	/	0.0	=	.20	X	0	=	5,884	0
C.	LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1	/	0.5	=	.20	X	22,359	=	4,472	0
D.	HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1	/	0.2	=	.50	X	8,225	=	4,113	0
E.	EDUCATION TECHS	0.8 (100:1)	0.0 (100:1)	0.0 (250:1)	=	0.8	/	1.2	=	.67	X	19,541	=	13,092	0
F.	LIBRARY TECHS	0.2 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.2	/	0.0	=	.20	X	0	=	2,596	0
G.	CLERICAL	0.4 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.4	/	1.4	=	.29	X	37,513	=	10,879	0
H.	SCHOOL ADMIN.	0.3 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.3	/	0.8	=	.38	X	49,894	=	18,960	0

	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	33	33		2,640	0
B.	Supplies and Equipment	311	430		24,880	0
C.	Professional Development	52	52		4,160	0
D.	Instructional Leadership Support	21	21		1,680	0
E.	Co- and Extra-Curricular Student	30	102		2,400	0
F.	System Administration/Support	359	356		28,720	0
G.	Operations & Maintenance	956	1,136		76,480	0

	Salary Benefits	Percentage		Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%		45,458	0
B.	Education & Library Technicians	36.00%		5,648	0
C.	Clerical	29.00%		3,155	0
D.	School Administrators	14.00%		2,654	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-17,216	0
16	Adjustment for Title I Revenues	-13,657	0

17	TOTALS	451,779	0
18	E.P.S. RATES	5,647	6,154

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	68.0	0.0	68.0		
	OCTOBER 2004	56.0	0.0	56.0		
	APRIL 2005	62.0	0.0	62.0		
	OCTOBER 2005	79.0	0.0	79.0		
	APRIL 2006	79.0	0.0	79.0		
	OCTOBER 2006	78.0	0.0	78.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	78.5 +	0.00	X	5,647.00	= 443,289.50
	9-12 PUPILS	0.0 +	0.00	X	6,154.00	= 0.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,154.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,647.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.625		X	6,154.00	= 3,846.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2692	21.1	X .15	X	5,647.00	= 17,872.76
	9-12 DISADVANTAGED @ .2692	0.0	X .15	X	6,154.00	= 0.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,647.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,154.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	78.5		X	40.00	= 3,140.00
	9-12 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	K-8 TECHNOLOGY RESOURCES	78.5		X	87.00	= 6,829.50
	9-12 TECHNOLOGY RESOURCES	0.0		X	265.00	= 0.00
	K-2 PUPILS	46.5	X .10	X	5,647.00	= 26,258.55
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					501,236.56
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					476,174.73
30	ADJUSTED TOTAL OPERATING ALLOCATION					476,174.73

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	4,946.75	X	102.90%	=	5,090.21
32	SPECIAL EDUCATION - EPS ALLOCATION					73,792.39
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					47,541.11
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					126,423.71
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					602,598.44

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				546.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				546.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				603,144.44

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
WAYNE	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	603,144.44	484,743.23	100.00%	7.44M
TOTAL	78.5	65,153,660	7.44	484,743.23		603,144.44	484,743.23	100.00%	7.44M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	603,144.44	484,743.23	118,401.21
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	603,144.44	484,743.23	118,401.21
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			2,462.68
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			1,320.10
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			122,183.99
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 80.37%	STATE SHARE % = 19.63%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 79.74%	STATE SHARE % = 20.26%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	628,206.27		