

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WATERVILLE

2011-12

456 - 892

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	838	422	1,260	590	1,850
10 ATTENDING PUPILS (OCTOBER 2010)	877	409	1,286	599	1,885
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	857.5	415.5	1,273.0 (68%)	594.5 (32%)	1,867.5

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	50.4 (17:1)	26.0 (16:1)	39.6 (15:1)	=	116.0 /	127.8 =	=	.91 X	6610,805 =	=	4090,766	1925,067
B. GUIDANCE	2.5 (350:1)	1.2 (350:1)	2.4 (250:1)	=	6.1 /	7.9 =	=	.77 X	422,725 =	=	221,339	104,159
C. LIBRARIANS	1.1 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.3 /	2.0 =	=	1.15 X	121,900 =	=	95,326	44,859
D. HEALTH	1.1 (800:1)	0.5 (800:1)	0.7 (800:1)	=	2.3 /	3.6 =	=	.64 X	176,944 =	=	77,006	36,238
E. EDUCATION TECHS	8.6 (100:1)	4.2 (100:1)	2.4 (250:1)	=	15.2 /	21.0 =	=	.72 X	385,046 =	=	188,518	88,715
F. LIBRARY TECHS	1.7 (500:1)	0.8 (500:1)	1.2 (500:1)	=	3.7 /	5.0 =	=	.74 X	93,901 =	=	47,251	22,236
G. CLERICAL	4.3 (200:1)	2.1 (200:1)	3.0 (200:1)	=	9.4 /	13.0 =	=	.72 X	407,387 =	=	199,457	93,862
H. SCHOOL ADMIN.	2.8 (305:1)	1.4 (305:1)	1.9 (315:1)	=	6.1 /	7.0 =	=	.87 X	547,835 =	=	324,099	152,517

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	47,101	21,997
B. Supplies and Equipment	342	473	435,366	281,199
C. Professional Development	58	58	73,834	34,481
D. Instructional Leadership Support	24	24	30,552	14,268
E. Co- and Extra-Curricular Student	34	113	43,282	67,179
F. System Administration/Support	218	218	277,514	129,601
G. Operations & Maintenance	1,002	1,191	1275,546	708,050

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	852,043	400,961
B. Education & Library Technicians	36.00%	84,877	39,942
C. Clerical	29.00%	57,843	27,220
D. School Administrators	14.00%	45,374	21,352

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-189,930	-89,373
16 Adjustment for Title I Revenues	-448,642	-211,125

17 TOTALS	7828,521	3913,403
18 E.P.S. RATES	6,150	6,583

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,289.0	595.0	1,884.0		
	OCTOBER 2008	1,266.0	583.0	1,849.0		
	APRIL 2009	1,247.0	560.0	1,807.0		
	OCTOBER 2009	1,249.0	588.0	1,837.0		
	APRIL 2010	1,261.0	579.0	1,840.0		
	OCTOBER 2010	1,288.0	571.0	1,859.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,274.5 +	0.00	X	6,150.00	= 7,838,175.00
	9-12 PUPILS	575.0 +	4.33	X	6,583.00	= 3,813,729.39
	ADULT EDUC. COURSES AT .1	26.0		X	6,583.00	= 171,158.00
	K-8 EQUIV. INSTR. PUPILS	0.625		X	6,150.00	= 3,843.75
	9-12 EQUIV. INSTR. PUPILS	2.750		X	6,583.00	= 18,103.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6203	790.6	X .15	X	6,150.00	= 729,328.50
	9-12 DISADVANTAGED @ .6203	356.7	X .15	X	6,583.00	= 352,223.42
	K-8 LIMITED ENGLISH PROF.	24.0	X .500	X	6,150.00	= 73,800.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .500	X	6,583.00	= 9,874.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,274.5		X	43.00	= 54,803.50
	9-12 STUDENT ASSESSMENT	575.0		X	43.00	= 24,725.00
	K-8 TECHNOLOGY RESOURCES	1,274.5		X	97.00	= 123,626.50
	9-12 TECHNOLOGY RESOURCES	575.0		X	293.00	= 168,475.00
	K-2 PUPILS	465.0	X .10	X	6,150.00	= 285,975.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					13,667,840.81
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					13,257,805.58
30	ADJUSTED TOTAL OPERATING ALLOCATION					13,257,805.58

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	110,212.30	X	101.60%	=	111,975.70
32	SPECIAL EDUCATION - EPS ALLOCATION					3,069,699.96
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	846,091.69	X	101.60%	=	859,629.16
35	TRANSPORTATION - EPS ALLOCATION					539,523.41
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					96,215.50
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,677,043.72
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					17,934,849.30

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 2010-11 - WATERVILLE				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - WATERVILLE				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - WATERVILLE				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				17,934,849.30

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
WATERVILLE	1,849.5		17,934,849.30		0.00		17,934,849.30
TOTAL	1,849.5						17,934,849.30

	2010 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
WATERVILLE	824,050,000		7.470		6,155,653.50		17,934,849.30	6,155,653.50 100.00% 7.47M
TOTAL	824,050,000				6,155,653.50		17,934,849.30	6,155,653.50 100.00% 7.47M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,934,849.30	6,155,653.50	11,779,195.80
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	17,934,849.30	6,155,653.50	11,779,195.80
51 PLUS AUDIT ADJUSTMENTS			453,686.71
52 LESS AUDIT ADJUSTMENTS			4,538.31
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
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			9,614.11
60 ADJUSTED STATE CONTRIBUTION			12,218,730.09
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 34.32%	STATE SHARE % = 65.68%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 31.87%	STATE SHARE % = 68.13%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	18,344,884.53		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,018,227.50	1,019,028.68	0.00	0.00
August	1,018,227.50	1,019,028.68	0.00	0.00
September	1,018,227.50	1,019,028.68	0.00	0.00
October	1,018,227.50	1,019,028.68	0.00	0.00
November	1,018,227.50	1,019,028.68	0.00	0.00
December	1,018,227.50	1,019,028.68	0.00	0.00
Janurary	1,018,227.50	1,019,028.68	0.00	0.00
February	1,018,227.50	1,019,028.68	0.00	0.00
March	1,018,227.50	1,019,028.69	0.00	0.00
April	1,018,227.50	1,019,028.69	0.00	0.00
May	1,018,227.50	1,019,028.69	0.00	0.00
June	1,018,227.59	1,009,414.58	0.00	0.00
Total	12,218,730.09	12,218,730.09	0.00	0.00