

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINDHAM

2008-09

478 - 290

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	1,206	620	1,826	974	2,800
10 ATTENDING PUPILS (OCTOBER 2007)	1,204	645	1,849	1,019	2,868
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	1,205.0	632.5	1,837.5 (65%)	996.5 (35%)	2,834.0

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	70.9 (17:1)	39.5 (16:1)	66.4 (15:1)	=	176.8 /	184.6 =	=	.96 X	8319,581 =	=	5191,419	2795,379
B. GUIDANCE	3.4 (350:1)	1.8 (350:1)	4.0 (250:1)	=	9.2 /	12.8 =	=	.72 X	651,513 =	=	304,908	164,181
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.5 /	1.8 =	=	1.94 X	98,626 =	=	124,367	66,967
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.5 /	4.0 =	=	.88 X	183,670 =	=	105,060	56,570
E. EDUCATION TECHS	12.1 (100:1)	6.3 (100:1)	4.0 (250:1)	=	22.4 /	26.3 =	=	.85 X	461,489 =	=	254,973	137,293
F. LIBRARY TECHS	2.4 (500:1)	1.3 (500:1)	2.0 (500:1)	=	5.7 /	4.0 =	=	1.43 X	62,231 =	=	57,844	31,146
G. CLERICAL	6.0 (200:1)	3.2 (200:1)	5.0 (200:1)	=	14.2 /	17.3 =	=	.82 X	506,041 =	=	269,720	145,234
H. SCHOOL ADMIN.	4.0 (305:1)	2.1 (305:1)	3.2 (315:1)	=	9.3 /	10.0 =	=	.93 X	769,391 =	=	465,097	250,437

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	62,475	33,881
B. Supplies and Equipment	320	442	588,000	440,453
C. Professional Development	54	54	99,225	53,811
D. Instructional Leadership Support	22	22	40,425	21,923
E. Co- and Extra-Curricular Student	31	105	56,963	104,633
F. System Administration/Support	204	204	374,850	203,286
G. Operations & Maintenance	935	1,111	1718,063	1107,112

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1087,893	585,788
B. Education & Library Technicians	36.00%	112,614	60,638
C. Clerical	29.00%	78,219	42,118
D. School Administrators	14.00%	65,114	35,061

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	654,376	352,375
16 Adjustment for Title I Revenues	-101,055	-54,414

17 TOTALS	11610,549	6633,871
18 E.P.S. RATES	6,319	6,657

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2008-09

478 - 290

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	1,892.0	845.0	2,737.0		
	OCTOBER 2005	1,902.0	832.0	2,734.0		
	APRIL 2006	1,882.0	820.0	2,702.0		
	OCTOBER 2006	1,841.0	866.0	2,707.0		
	APRIL 2007	1,824.0	833.0	2,657.0		
	OCTOBER 2007	1,851.0	860.0	2,711.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,837.5 +	27.83	X	6,319.00	= 11,787,020.27
	9-12 PUPILS	846.5 +	0.00	X	6,657.00	= 5,635,150.50
	ADULT EDUC. COURSES AT .1	6.9		X	6,657.00	= 45,933.30
	K-8 EQUIV. INSTR. PUPILS	0.375		X	6,319.00	= 2,369.63
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,657.00	= 3,328.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2599	477.6	X .15	X	6,319.00	= 452,693.16
	9-12 DISADVANTAGED @ .2599	220.0	X .15	X	6,657.00	= 219,681.00
	K-8 LIMITED ENGLISH PROF.	14.0	X .500	X	6,319.00	= 44,233.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	6,657.00	= 6,657.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,837.5		X	40.00	= 73,500.00
	9-12 STUDENT ASSESSMENT	846.5		X	40.00	= 33,860.00
	K-8 TECHNOLOGY RESOURCES	1,837.5		X	90.00	= 165,375.00
	9-12 TECHNOLOGY RESOURCES	846.5		X	273.00	= 231,094.50
	K-2 PUPILS	575.5	X .10	X	6,319.00	= 363,658.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					19,064,554.31
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					18,492,617.68
30	ADJUSTED TOTAL OPERATING ALLOCATION					18,492,617.68

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2008-09

478 - 290

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	94,419.80	X	102.90%	=	97,157.97
32	SPECIAL EDUCATION - EPS ALLOCATION					2,966,958.96
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	337,692.59	X	102.90%	=	347,485.68
35	TRANSPORTATION - EPS ALLOCATION					1,262,538.81
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					71,418.56
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,745,559.98
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					23,238,177.66

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	WINDHAM				
	11/01/08	WINDHAM ADDN & RENOV	1,280,000.00	443,200.00	1,723,200.00
	05/01/09	WINDHAM ADDN & RENOV	0.00	424,000.00	424,000.00
42	TOTAL PRINCIPAL & INTEREST		1,280,000.00	867,200.00	2,147,200.00
43	APPROVED LEASES FOR 2007-08 - WINDHAM				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - WINDHAM				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - WINDHAM				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,147,200.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				25,385,377.66

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2008-09

478 - 290

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			
WINDHAM	2,684.0		25,385,377.66		0.00		25,385,377.66			
TOTAL	2,684.0						25,385,377.66			
			2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	100.00%	6.79M
WINDHAM			1,697,250,000	6.790		11,524,327.50		25,385,377.66	11,524,327.50	6.79M
TOTAL			1,697,250,000			11,524,327.50		25,385,377.66	11,524,327.50	6.79M
E. TOTALS AND ADJUSTMENTS			TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION					
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			25,385,377.66	11,524,327.50	13,861,050.16				
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			25,385,377.66	11,524,327.50	13,861,050.16				
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				
59A	MINIMUM TEACHER SALARY ADJUSTMENT					0.00				
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					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					13,861,050.16				
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 45.40% STATE SHARE % = 54.60%									
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 45.40% STATE SHARE % = 54.60%									
63	FYI: 100% E.P.S. TOTAL ALLOCATION			25,957,314.29						

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478 - 290

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	976,154.18	1,012,041.00	0.00	0.00
August	976,154.18	1,012,041.00	0.00	0.00
September	976,154.18	1,012,041.00	0.00	0.00
October	976,154.18	1,012,041.00	0.00	0.00
November	976,154.18	1,009,128.27	1,723,200.00	1,723,200.00
December	976,154.18	1,009,128.27	0.00	0.00
Janurary	976,154.18	1,009,128.27	0.00	0.00
February	976,154.18	927,660.27	0.00	0.00
March	976,154.18	927,660.27	0.00	0.00
April	976,154.18	927,660.27	0.00	0.00
May	976,154.18	927,660.27	424,000.00	424,000.00
June	976,154.18	927,660.27	0.00	0.00
Total	11,713,850.16	11,713,850.16	2,147,200.00	2,147,200.00