

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINDHAM

2007-08

478 - 290

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	1,214	667	1,881	940	2,821
10 ATTENDING PUPILS (OCTOBER 2006)	1,227	612	1,839	1,009	2,848
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	1,220.5	639.5	1,860.0 (66%)	974.5 (34%)	2,834.5

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	71.8 (17:1)	40.0 (16:1)	65.0 (15:1)	=	176.8 /	180.6 =	=	.98 X	7994,422 =	=	5170,792	2663,742
B. GUIDANCE	3.5 (350:1)	1.8 (350:1)	3.9 (250:1)	=	9.2 /	11.2 =	=	.82 X	573,730 =	=	310,503	159,956
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.5 /	1.8 =	=	1.94 X	93,022 =	=	119,106	61,357
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.5 /	4.0 =	=	.88 X	172,805 =	=	100,365	51,703
E. EDUCATION TECHS	12.2 (100:1)	6.4 (100:1)	3.9 (250:1)	=	22.5 /	24.9 =	=	.90 X	423,270 =	=	251,422	129,521
F. LIBRARY TECHS	2.4 (500:1)	1.3 (500:1)	1.9 (500:1)	=	5.6 /	5.0 =	=	1.12 X	73,882 =	=	54,614	28,134
G. CLERICAL	6.1 (200:1)	3.2 (200:1)	4.9 (200:1)	=	14.2 /	16.6 =	=	.86 X	469,153 =	=	266,292	137,180
H. SCHOOL ADMIN.	4.0 (305:1)	2.1 (305:1)	3.1 (315:1)	=	9.2 /	9.8 =	=	.94 X	726,661 =	=	450,820	232,241

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	61,380	32,159
B. Supplies and Equipment	311	430	578,460	419,035
C. Professional Development	52	52	96,720	50,674
D. Instructional Leadership Support	21	21	39,060	20,465
E. Co- and Extra-Curricular Student	30	102	55,800	99,399
F. System Administration/Support	359	356	667,740	346,922
G. Operations & Maintenance	956	1,136	1778,160	1107,032

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1083,146	557,984
B. Education & Library Technicians	36.00%	110,173	56,756
C. Clerical	29.00%	77,225	39,782
D. School Administrators	14.00%	63,115	32,514

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	649,516	334,642
16 Adjustment for Title I Revenues	-115,025	-59,255

17 TOTALS	11869,383	6501,942
18 E.P.S. RATES	6,381	6,672

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	1,895.0	773.0	2,668.0		
	OCTOBER 2004	1,886.0	846.0	2,732.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,861.5 +	21.50	X	6,381.00	= 12,015,423.00
	9-12 PUPILS	843.0 +	0.00	X	6,672.00	= 5,624,496.00
	ADULT EDUC. COURSES AT .1	4.6		X	6,672.00	= 30,691.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,381.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.125		X	6,672.00	= 14,178.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1630	303.4	X .15	X	6,381.00	= 290,399.31
	9-12 DISADVANTAGED @ .1630	137.4	X .15	X	6,672.00	= 137,509.92
	K-8 LIMITED ENGLISH PROF.	11.0	X .500	X	6,381.00	= 35,095.50
	9-12 LIMITED ENGLISH PROF.	3.0	X .500	X	6,672.00	= 10,008.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,861.5		X	40.00	= 74,460.00
	9-12 STUDENT ASSESSMENT	843.0		X	40.00	= 33,720.00
	K-8 TECHNOLOGY RESOURCES	1,861.5		X	87.00	= 161,950.50
	9-12 TECHNOLOGY RESOURCES	843.0		X	265.00	= 223,395.00
	K-2 PUPILS	584.5	X .10	X	6,381.00	= 372,969.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					19,024,295.88
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					18,073,081.08
30	ADJUSTED TOTAL OPERATING ALLOCATION					18,073,081.08

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	86,887.00	X	102.90%	=	89,406.72
32	SPECIAL EDUCATION - EPS ALLOCATION					2,831,441.63
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	307,289.91	X	102.90%	=	316,201.32
35	TRANSPORTATION - EPS ALLOCATION					1,127,304.20
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					103,306.21
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,467,660.08
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					22,540,741.16

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
		11/01/07 WINDHAM ADDN & RENOV	1,280,000.00	460,000.00		1,740,000.00
		05/01/08 WINDHAM ADDN & RENOV	0.00	443,200.00		443,200.00
		12/15/07 NEW PRIMARY SCHOOL	0.00	96.25		96.25
		06/15/08 NEW PRIMARY SCHOOL	385,000.00	96.25		385,096.25
42	TOTAL PRINCIPAL & INTEREST		1,665,000.00	903,392.50		2,568,392.50
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					2,568,392.50
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					25,109,133.66

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
WINDHAM	2,704.5	100.00%	1,454,200,000	7.44	10,819,248.00	25,109,133.66	10,819,248.00	100.00%	7.44M
TOTAL	2,704.5		1,454,200,000		10,819,248.00	25,109,133.66	10,819,248.00	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	25,109,133.66	10,819,248.00	14,289,885.66
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	25,109,133.66	10,819,248.00	14,289,885.66
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			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			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			14,289,885.66
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 43.09%		STATE SHARE % = 56.91%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 43.09%		STATE SHARE % = 56.91%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	26,060,348.46		