

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINDHAM

2006-07

478 - 290

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	1,234.0	661.0	1,895.0 ( 67%)	947.5 ( 33%)	2,842.5

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	72.6 (17:1)	41.3 (16:1)	63.2 (15:1)	=	177.1	/	174.5	=	1.01 X	7580,624	=	5129,808	2526,622
B. GUIDANCE	3.5 (350:1)	1.9 (350:1)	3.8 (250:1)	=	9.2	/	13.1	=	.70 X	609,055	=	285,647	140,692
C. LIBRARIANS	1.5 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.5	/	1.8	=	1.94 X	89,385	=	116,183	57,224
D. HEALTH	1.5 (800:1)	0.8 (800:1)	1.2 (800:1)	=	3.5	/	3.0	=	1.17 X	127,851	=	100,223	49,363
E. EDUCATION TECHS	12.3 (100:1)	6.6 (100:1)	3.8 (250:1)	=	22.7	/	29.2	=	.78 X	519,862	=	271,680	133,812
F. LIBRARY TECHS	2.5 (500:1)	1.3 (500:1)	1.9 (500:1)	=	5.7	/	5.0	=	1.14 X	81,749	=	62,440	30,754
G. CLERICAL	6.2 (200:1)	3.3 (200:1)	4.7 (200:1)	=	14.2	/	16.5	=	.86 X	429,520	=	247,489	121,898
H. SCHOOL ADMIN.	4.0 (305:1)	2.2 (305:1)	3.0 (315:1)	=	9.2	/	10.0	=	.92 X	680,868	=	419,687	206,712

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32		60,640	30,320
B. Supplies and Equipment	302	418		572,290	396,055
C. Professional Development	51	51		96,645	48,323
D. Instructional Leadership Support	20	20		37,900	18,950
E. Co- and Extra-Curricular Student	29	99		54,955	93,803
F. System Administration/Support	349	346		661,355	327,835
G. Operations & Maintenance	929	1,104		1760,455	1046,040

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	1070,054	527,041
B. Education & Library Technicians	36.00%	120,283	59,244
C. Clerical	29.00%	71,772	35,350
D. School Administrators	14.00%	58,756	28,940

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	641,172	315,837
16 Adjustment for Title I Revenues	-125,329	-61,729

17 TOTALS	11714,105	6133,086
18 E.P.S. RATES	6,182	6,473

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	1,894.0	757.0	2,651.0		
	OCTOBER 2003	1,915.0	824.0	2,739.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	1,897.0 +	0.33	X	6,182.00	= 11,729,294.06
	9-12 PUPILS	838.5 +	0.00	X	6,473.00	= 5,427,610.50
	ADULT EDUC. COURSES AT .1	3.9		X	6,473.00	= 25,244.70
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,182.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.500		X	6,473.00	= 16,182.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .1648	312.6	X .15	X	6,182.00	= 289,873.98
	9-12 DISADVANTAGED @ .1648	138.2	X .15	X	6,473.00	= 134,185.29
	K-8 LIMITED ENGLISH PROF.	17.0	X .300	X	6,182.00	= 31,528.20
	9-12 LIMITED ENGLISH PROF.	4.0	X .300	X	6,473.00	= 7,767.60
	TRANSITION ADJUST. FOR LIMITED ENGLISH PROF. (> 15 STUDENTS AND < 26)					= 7,484.91
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,897.0		X	79.00	= 149,863.00
	9-12 STUDENT ASSESSMENT	838.5		X	79.00	= 66,241.50
	K-8 TECHNOLOGY RESOURCES	1,897.0		X	85.00	= 161,245.00
	9-12 TECHNOLOGY RESOURCES	838.5		X	258.00	= 216,333.00
	K-2 PUPILS	602.5	X .10	X	6,182.00	= 372,465.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,635,319.74
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					16,771,787.76
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,771,787.76

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	79,617.34	X	102.40%	=	81,528.16
32	SPECIAL EDUCATION - EPS ALLOCATION					2,477,948.52
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	314,575.60	X	102.40%	=	322,125.41
35	TRANSPORTATION - EPS ALLOCATION					886,329.31
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					59,853.83
39	TOTAL OTHER SUBSIDIZABLE COSTS					3,827,785.23
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,599,572.99

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	WINDHAM ADDN & RENOV	1,280,000.00	474,400.00	1,754,400.00
	05/01/07	WINDHAM ADDN & RENOV	0.00	460,000.00	460,000.00
	12/15/06	NEW PRIMARY SCHOOL	0.00	192.50	192.50
	06/15/07	NEW PRIMARY SCHOOL	385,000.00	192.50	385,192.50
42	TOTAL PRINCIPAL & INTEREST		1,665,000.00	934,785.00	2,599,785.00
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,599,785.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				23,199,357.99

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
WINDHAM	2,735.5	100.00%	1,280,650,000	7.60	9,732,940.00	23,199,357.99	9,732,940.00	100.00%	7.60M
TOTAL	2,735.5		1,280,650,000		9,732,940.00	23,199,357.99	9,732,940.00	100.00%	7.60M

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  
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,199,357.99	9,732,940.00	13,466,417.99
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	23,199,357.99	9,732,940.00	13,466,417.99
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			13,466,417.99
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 41.95% STATE SHARE % = 58.05%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 41.95% STATE SHARE % = 58.05%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	25,062,889.97		