

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FALMOUTH

2007-08

151 - 232

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|-------|----------------|--------------|---------|
| 9 ATTENDING PUPILS (APRIL 2006) | 975 | 545 | 1,520 | 622 | 2,142 |
| 10 ATTENDING PUPILS (OCTOBER 2006) | 946 | 552 | 1,498 | 647 | 2,145 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 960.5 | 548.5 | 1,509.0 (70%) | 634.5 (30%) | 2,143.5 |

| 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 | 56.5 (17:1) | 34.3 (16:1) | 42.3 (15:1) | = | 133.1 | / | 156.6 | = | .85 X | 6982,698 | = | 4154,705 | 1780,588 |
| B. GUIDANCE | 2.7 (350:1) | 1.6 (350:1) | 2.5 (250:1) | = | 6.8 | / | 9.4 | = | .72 X | 440,434 | = | 221,978 | 95,134 |
| C. LIBRARIANS | 1.2 (800:1) | 0.7 (800:1) | 0.8 (800:1) | = | 2.7 | / | 3.0 | = | .90 X | 157,098 | = | 98,972 | 42,416 |
| D. HEALTH | 1.2 (800:1) | 0.7 (800:1) | 0.8 (800:1) | = | 2.7 | / | 4.4 | = | .61 X | 198,397 | = | 84,715 | 36,307 |
| E. EDUCATION TECHS | 9.6 (100:1) | 5.5 (100:1) | 2.5 (250:1) | = | 17.6 | / | 20.6 | = | .85 X | 354,948 | = | 211,194 | 90,512 |
| F. LIBRARY TECHS | 1.9 (500:1) | 1.1 (500:1) | 1.3 (500:1) | = | 4.3 | / | 3.0 | = | 1.43 X | 55,055 | = | 55,110 | 23,619 |
| G. CLERICAL | 4.8 (200:1) | 2.7 (200:1) | 3.2 (200:1) | = | 10.7 | / | 10.2 | = | 1.05 X | 279,840 | = | 205,682 | 88,150 |
| H. SCHOOL ADMIN. | 3.1 (305:1) | 1.8 (305:1) | 2.0 (315:1) | = | 6.9 | / | 6.0 | = | 1.15 X | 444,374 | = | 357,721 | 153,309 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 33 | 33 | 49,797 | 20,939 |
| B. Supplies and Equipment | 311 | 430 | 469,299 | 272,835 |
| C. Professional Development | 52 | 52 | 78,468 | 32,994 |
| D. Instructional Leadership Support | 21 | 21 | 31,689 | 13,325 |
| E. Co- and Extra-Curricular Student | 30 | 102 | 45,270 | 64,719 |
| F. System Administration/Support | 359 | 356 | 541,731 | 225,882 |
| G. Operations & Maintenance | 956 | 1,136 | 1442,604 | 720,792 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 866,470 | 371,345 |
| B. Education & Library Technicians | 36.00% | 95,869 | 41,087 |
| C. Clerical | 29.00% | 59,648 | 25,564 |
| D. School Administrators | 14.00% | 50,081 | 21,463 |

| | | |
|--|---------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08) | 520,955 | 223,234 |
| 16 Adjustment for Title I Revenues | 0 | 0 |

| | | |
|-----------------|----------|----------|
| 17 TOTALS | 9641,958 | 4344,214 |
| 18 E.P.S. RATES | 6,390 | 6,847 |

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|-----------------------|-----------------------|---------|---------------|----------------|
| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2004 | 1,576.0 | 606.0 | 2,182.0 | | |
| | OCTOBER 2004 | 1,553.0 | 599.0 | 2,152.0 | | |
| | APRIL 2005 | 1,552.0 | 596.0 | 2,148.0 | | |
| | OCTOBER 2005 | 1,527.0 | 616.0 | 2,143.0 | | |
| | APRIL 2006 | 1,522.0 | 623.0 | 2,145.0 | | |
| | OCTOBER 2006 | 1,499.0 | 648.0 | 2,147.0 | | |
| | | | | | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X | SAU EPS RATES | |
| | K-8 PUPILS | 1,510.5 + | 27.66 | X | 6,390.00 | = 9,828,842.40 |
| | 9-12 PUPILS | 635.5 + | 0.00 | X | 6,847.00 | = 4,351,268.50 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 6,847.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,390.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.125 | | X | 6,847.00 | = 855.88 |
| | | | | | | |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .0260 | 39.3 | X .15 | X | 6,390.00 | = 37,669.05 |
| | 9-12 DISADVANTAGED @ .0260 | 16.5 | X .15 | X | 6,847.00 | = 16,946.33 |
| | K-8 LIMITED ENGLISH PROF. | 25.0 | X .300 | X | 6,390.00 | = 47,925.00 |
| | 9-12 LIMITED ENGLISH PROF. | 4.0 | X .300 | X | 6,847.00 | = 8,216.40 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 1,510.5 | | X | 40.00 | = 60,420.00 |
| | 9-12 STUDENT ASSESSMENT | 635.5 | | X | 40.00 | = 25,420.00 |
| | K-8 TECHNOLOGY RESOURCES | 1,510.5 | | X | 87.00 | = 131,413.50 |
| | 9-12 TECHNOLOGY RESOURCES | 635.5 | | X | 265.00 | = 168,407.50 |
| | K-2 PUPILS | 430.0 | X .10 | X | 6,390.00 | = 274,770.00 |
| | | | | | | |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | | | | | | |
| | OPERATING ALLOCATION | | | | | 14,952,154.56 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % | | | | | 14,204,546.83 |
| | | | | | | |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 14,204,546.83 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06 | 107,855.00 | X | 102.90% | = | 110,982.80 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 2,461,279.00 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06 | 113,689.22 | X | 102.90% | = | 116,986.21 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 913,869.74 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07 | | | | | 150,820.72 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 3,753,938.46 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 17,958,485.29 |

C. DEBT SERVICE ALLOCATIONS

| | | | | | | |
|-----|---|--------------------------|------------|------------|--|---------------|
| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | | |
| | 11/15/07 | NEW FALMOUTH HIGH SCHOOL | 850,000.00 | 321,656.25 | | 1,171,656.25 |
| | 05/15/08 | NEW FALMOUTH HIGH SCHOOL | 0.00 | 301,043.75 | | 301,043.75 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 850,000.00 | 622,700.00 | | 1,472,700.00 |
| 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 | | | | | 1,472,700.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | | 19,431,185.29 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. | 2006 STATE | MILL | LOCAL | TOTAL | LOCAL | | |
|----------|-------------|-------------|---------------|--------------|---------------|---------------|---------------|---------------|
| | YEAR PUPILS | VALUATION X | EXPECTATION = | CONTRIBUTION | OR ALLOCATION | CONTRIBUTION | | |
| FALMOUTH | 2,146.0 | 100.00% | 1,766,750,000 | 7.44 | 13,144,620.00 | 19,431,185.29 | 13,144,620.00 | 100.00% 7.44M |
| TOTAL | 2,146.0 | | 1,766,750,000 | | 13,144,620.00 | 19,431,185.29 | 13,144,620.00 | 100.00% 7.44M |

S T A T E O F M A I N E
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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------------|-----------------------|------------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 19,431,185.29 | 13,144,620.00 | 6,286,565.29 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 19,431,185.29 | 13,144,620.00 | 6,286,565.29 |
| 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 | | | 68,700.00 |
| 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 | | | 6,217,865.29 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 67.65% | | STATE SHARE % = 32.35% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 68.00% | | STATE SHARE % = 32.00% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 20,178,793.02 | | |