

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MEDFORD

2007-08

495 - 259

1. COMPUTATION OF E.P.S. RATES

|   | K-5 | 6-8 | K-8       | 9-12      | TOTAL |
|---|-----|-----|-----------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2006)                                   | 0   | 0   | 0         | 0         | 0     |
| 10 ATTENDING PUPILS (OCTOBER 2006)                                | 0   | 0   | 0         | 0         | 0     |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 0.0 | 0.0 | 0.0 ( 0%) | 0.0 ( 0%) | 0.0   |

| 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        | 0.0 (17:1)  | 0.0 (16:1)  | 0.0 (15:1)  | = | 0.0 /      | 0.0 =      | = | .00 X   | 0 =            | = | 0                 | 0                |
| B. GUIDANCE        | 0.0 (350:1) | 0.0 (350:1) | 0.0 (250:1) | = | 0.0 /      | 0.0 =      | = | .00 X   | 0 =            | = | 0                 | 0                |
| C. LIBRARIANS      | 0.0 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.0 /      | 0.0 =      | = | .00 X   | 0 =            | = | 0                 | 0                |
| D. HEALTH          | 0.0 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.0 /      | 0.0 =      | = | .00 X   | 0 =            | = | 0                 | 0                |
| E. EDUCATION TECHS | 0.0 (100:1) | 0.0 (100:1) | 0.0 (250:1) | = | 0.0 /      | 0.0 =      | = | .00 X   | 0 =            | = | 0                 | 0                |
| F. LIBRARY TECHS   | 0.0 (500:1) | 0.0 (500:1) | 0.0 (500:1) | = | 0.0 /      | 0.0 =      | = | .00 X   | 0 =            | = | 0                 | 0                |
| G. CLERICAL        | 0.0 (200:1) | 0.0 (200:1) | 0.0 (200:1) | = | 0.0 /      | 0.0 =      | = | .00 X   | 0 =            | = | 0                 | 0                |
| H. SCHOOL ADMIN.   | 0.0 (305:1) | 0.0 (305:1) | 0.0 (315:1) | = | 0.0 /      | 0.0 =      | = | .00 X   | 0 =            | = | 0                 | 0                |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 33  | 33    | 0          | 0         |
| B. Supplies and Equipment           | 311 | 430   | 0          | 0         |
| C. Professional Development         | 52  | 52    | 0          | 0         |
| D. Instructional Leadership Support | 21  | 21    | 0          | 0         |
| E. Co- and Extra-Curricular Student | 30  | 102   | 0          | 0         |
| F. System Administration/Support    | 359 | 356   | 0          | 0         |
| G. Operations & Maintenance         | 956 | 1,136 | 0          | 0         |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 0          | 0         |
| B. Education & Library Technicians         | 36.00%     | 0          | 0         |
| C. Clerical                                | 29.00%     | 0          | 0         |
| D. School Administrators                   | 14.00%     | 0          | 0         |

|  |   |   |
|--|---|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95) | 0 | 0 |
| 16 Adjustment for Title I Revenues   | 0 | 0 |

|                 |       |       |
|-----------------|-------|-------|
| 17 TOTALS       | 0     | 0     |
| 18 E.P.S. RATES | 5,165 | 5,707 |

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## A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS                                     | K-8                      | 9-12                     | TOTAL  |                  |              |
|----|---|--------------------------|--------------------------|--------|------------------|--------------|
|    | APRIL 2004  | 25.0                     | 13.0                     | 38.0   |                  |              |
|    | OCTOBER 2004  | 22.0                     | 12.0                     | 34.0   |                  |              |
|    | APRIL 2005  | 23.0                     | 14.0                     | 37.0   |                  |              |
|    | OCTOBER 2005  | 30.0                     | 10.0                     | 40.0   |                  |              |
|    | APRIL 2006  | 29.0                     | 10.0                     | 39.0   |                  |              |
|    | OCTOBER 2006  | 24.0                     | 9.0                      | 33.0   |                  |              |
| 21 | BASIC COUNTS  | AVG. CAL.<br>YEAR PUPILS | DECLINING<br>ENROLL. ADJ | X<br>X | SAU<br>EPS RATES |              |
|    | K-8 PUPILS  | 26.5 +                   | 0.00                     | X      | 5,165.00         | = 136,872.50 |
|    | 9-12 PUPILS   | 9.5 +                    | 0.00                     | X      | 5,707.00         | = 54,216.50  |
|    | ADULT EDUC. COURSES AT .1                           | 0.0                      |                          | X      | 5,707.00         | = 0.00       |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000                    |                          | X      | 5,165.00         | = 0.00       |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.000                    |                          | X      | 5,707.00         | = 0.00       |
|    | WEIGHTED COUNTS                                     | PUPILS                   | WEIGHTS                  | X      |                  |              |
|    | K-8 DISADVANTAGED @ .5833                           | 15.5                     | X .15                    | X      | 5,165.00         | = 12,008.63  |
|    | 9-12 DISADVANTAGED @ .5833                          | 5.5                      | X .15                    | X      | 5,707.00         | = 4,708.28   |
|    | K-8 LIMITED ENGLISH PROF.                           | 0.0                      | X .500                   | X      | 5,165.00         | = 0.00       |
|    | 9-12 LIMITED ENGLISH PROF.                          | 0.0                      | X .500                   | X      | 5,707.00         | = 0.00       |
|    | TARGETED FUNDS                                      | PUPILS                   | WEIGHTS                  | X      |                  |              |
|    | K-8 STUDENT ASSESSMENT                              | 26.5                     |                          | X      | 40.00            | = 1,060.00   |
|    | 9-12 STUDENT ASSESSMENT                             | 9.5                      |                          | X      | 40.00            | = 380.00     |
|    | K-8 TECHNOLOGY RESOURCES                            | 26.5                     |                          | X      | 87.00            | = 2,305.50   |
|    | 9-12 TECHNOLOGY RESOURCES                           | 9.5                      |                          | X      | 265.00           | = 2,517.50   |
|    | K-2 PUPILS  | 8.5                      | X .10                    | X      | 5,165.00         | = 4,390.25   |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |                          |                          |        |                  |              |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |                          |                          |        |                  | = 0.00       |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |                          |                          |        |                  | = 0.00       |
|    | OPERATING ALLOCATION                                |                          |                          |        |                  | 218,459.16   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % |                          |                          |        |                  | 207,536.20   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |                          |                          |        |                  | 207,536.20   |

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B. OTHER SUBSIDIZABLE COSTS

|    |  |      |   |         |   |            |
|----|--|------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06                                     | 0.00 | X | 102.90% | = | 0.00       |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |      |   |         |   | 98,566.74  |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06                                  | 0.00 | X | 102.90% | = | 0.00       |
| 35 | TRANSPORTATION - EPS ALLOCATION  |      |   |         |   | 17,748.82  |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07                                     |      |   |         |   | 0.00       |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |      |   |         |   | 116,315.56 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |      |   |         |   | 323,851.76 |

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 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                     |                 |           |          | 0.00       |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                 |           |          | 323,851.76 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

|         |                       |                      |                  |                    |    | TOTAL ALLOCATION | LOCAL CONTRIBUTION |         |       |
|---------|-----------------------|----------------------|------------------|--------------------|----|------------------|--------------------|---------|-------|
|         | AVG. CAL. YEAR PUPILS | 2006 STATE VALUATION | MILL EXPECTATION | LOCAL CONTRIBUTION | OR | TOTAL ALLOCATION | LOCAL CONTRIBUTION |         |       |
| MEDFORD | 36.0 100.00%          | 13,000,000           | 7.44             | 96,720.00          |    | 323,851.76       | 96,720.00          | 100.00% | 7.44M |
| TOTAL   | 36.0                  | 13,000,000           |                  | 96,720.00          |    | 323,851.76       | 96,720.00          | 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<br>ALLOCATION    | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION  |
|---|------------------------|-----------------------|------------------------|
| -----   |                        |                       |                        |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              | 323,851.76             | 96,720.00             | 227,131.76             |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           | 323,851.76             | 96,720.00             | 227,131.76             |
| 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%                                    |                        |                       | 90,783.82-             |
| 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                            |                        |                       | 136,347.94             |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          | LOCAL SHARE % = 29.87% |                       | STATE SHARE % = 70.13% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 57.90% |                       | STATE SHARE % = 42.10% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 334,774.72             |                       |                        |