

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINDSOR

2008-09

479 - 133

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	188	115	303	0	303
10 ATTENDING PUPILS (OCTOBER 2007)	176	105	281	0	281
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	182.0	110.0	292.0 (100%)	0.0 (0%)	292.0

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	10.7 (17:1)	6.9 (16:1)	0.0 (15:1)	=	17.6 /	21.6 =	=	.81 X	963,677 =	=	780,578	0
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.0 (250:1)	=	0.8 /	0.0 =	=	.80 X	0 =	=	23,822	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,933	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.4 =	=	.75 X	16,792 =	=	12,594	0
E. EDUCATION TECHS	1.8 (100:1)	1.1 (100:1)	0.0 (250:1)	=	2.9 /	2.0 =	=	1.45 X	33,610 =	=	48,735	0
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.6 /	1.6 =	=	.38 X	30,117 =	=	11,444	0
G. CLERICAL	0.9 (200:1)	0.6 (200:1)	0.0 (200:1)	=	1.5 /	1.5 =	=	1.00 X	40,165 =	=	40,165	0
H. SCHOOL ADMIN.	0.6 (305:1)	0.4 (305:1)	0.0 (315:1)	=	1.0 /	1.2 =	=	.83 X	85,763 =	=	71,183	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	9,928	0
B. Supplies and Equipment	320	442	93,440	0
C. Professional Development	54	54	15,768	0
D. Instructional Leadership Support	22	22	6,424	0
E. Co- and Extra-Curricular Student	31	105	9,052	0
F. System Administration/Support	204	204	59,568	0
G. Operations & Maintenance	935	1,111	273,020	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	156,926	0
B. Education & Library Technicians	36.00%	21,664	0
C. Clerical	29.00%	11,648	0
D. School Administrators	14.00%	9,966	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-60,379	0
16 Adjustment for Title I Revenues	-40,555	0

17 TOTALS	1563,923	0
18 E.P.S. RATES	5,356	6,168

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2008-09

479 - 133

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	304.0	142.0	446.0		
	OCTOBER 2005	322.0	143.0	465.0		
	APRIL 2006	319.0	140.0	459.0		
	OCTOBER 2006	302.0	142.0	444.0		
	APRIL 2007	303.0	136.0	439.0		
	OCTOBER 2007	283.0	136.0	419.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	293.0 +	12.50	X	5,356.00	= 1,636,258.00
	9-12 PUPILS	136.0 +	0.00	X	6,168.00	= 838,848.00
	ADULT EDUC. COURSES AT .1	0.4		X	6,168.00	= 2,467.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,356.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,168.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3604	105.6	X .15	X	5,356.00	= 84,839.04
	9-12 DISADVANTAGED @ .3604	49.0	X .15	X	6,168.00	= 45,334.80
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,356.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,168.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	293.0		X	40.00	= 11,720.00
	9-12 STUDENT ASSESSMENT	136.0		X	40.00	= 5,440.00
	K-8 TECHNOLOGY RESOURCES	293.0		X	90.00	= 26,370.00
	9-12 TECHNOLOGY RESOURCES	136.0		X	273.00	= 37,128.00
	K-2 PUPILS	81.5	X .10	X	5,356.00	= 43,651.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,732,056.44
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,650,094.74
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,650,094.74

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2008-09

479 - 133

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					616,478.30
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	64,618.46	X	102.90%	=	66,492.40
35	TRANSPORTATION - EPS ALLOCATION					199,255.34
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					882,226.04
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,532,320.78

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	WINDSOR				
	11/01/08	ADDN/RENV TO ELEM SCHOOL	379,217.00	140,991.16	520,208.16
	05/01/09	ADDN/RENV TO ELEM SCHOOL	0.00	135,302.90	135,302.90
42	TOTAL PRINCIPAL & INTEREST		379,217.00	276,294.06	655,511.06
43	APPROVED LEASES FOR 2007-08 - WINDSOR				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - WINDSOR				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - WINDSOR				17,479.54
47	TOTAL DEBT SERVICE ALLOCATION				672,990.60
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,205,311.38

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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479 - 133

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
WINDSOR	429.0 100.00%		4,205,311.38		0.00		4,205,311.38
TOTAL	429.0						4,205,311.38

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
WINDSOR		141,450,000	6.790	960,445.50		4,205,311.38	960,445.50	100.00% 6.79M
TOTAL		141,450,000		960,445.50		4,205,311.38	960,445.50	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,205,311.38	960,445.50	3,244,865.88
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,205,311.38	960,445.50	3,244,865.88
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			3,428.70
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			3,248,294.58
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 22.84% STATE SHARE % = 77.16%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 22.76% STATE SHARE % = 77.24%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,287,273.08		

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
A U G U S T A 04333

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WINDSOR

2008-09

479 - 133

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	216,065.29	219,774.79	0.00	0.00
August	216,065.29	219,774.79	0.00	0.00
September	216,065.29	0.00	0.00	0.00
October	216,065.29	0.00	0.00	0.00
November	216,065.29	659,324.37	520,208.16	520,208.16
December	216,065.29	217,775.55	0.00	0.00
Janurary	216,065.29	218,347.00	0.00	0.00
February	216,065.29	211,557.40	0.00	0.00
March	216,065.29	211,557.40	0.00	0.00
April	216,065.29	0.00	0.00	0.00
May	216,065.29	418,606.89	135,302.90	135,302.90
June	216,065.33	216,065.33	0.00	0.00
Total	2,592,783.52	2,592,783.52	655,511.06	655,511.06