

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINDHAM

2005-06

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 2004 | 1,231.5 | 660.0 | 1,891.5 (68%) | 905.5 (32%) | 2,797.0 |

| 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 | 72.4 (17:1) | 41.3 (16:1) | 60.4 (15:1) | = | 174.1 / | 173.8 = | 1.00 X | 7249,127 = | 4929,406 | 2319,721 |
| B. GUIDANCE | 3.5 (350:1) | 1.9 (350:1) | 3.6 (250:1) | = | 9.0 / | 13.5 = | .67 X | 645,561 = | 294,118 | 138,408 |
| C. LIBRARIANS | 1.5 (800:1) | 0.8 (800:1) | 1.1 (800:1) | = | 3.4 / | 2.0 = | 1.70 X | 93,474 = | 108,056 | 50,850 |
| D. HEALTH | 1.5 (800:1) | 0.8 (800:1) | 1.1 (800:1) | = | 3.4 / | 2.0 = | 1.70 X | 86,535 = | 100,035 | 47,075 |
| E. EDUCATION TECHS | 12.3 (100:1) | 6.6 (100:1) | 3.6 (250:1) | = | 22.5 / | 31.3 = | .72 X | 500,956 = | 245,268 | 115,420 |
| F. LIBRARY TECHS | 2.5 (500:1) | 1.3 (500:1) | 1.8 (500:1) | = | 5.6 / | 5.0 = | 1.12 X | 71,585 = | 54,519 | 25,656 |
| G. CLERICAL | 6.2 (200:1) | 3.3 (200:1) | 4.5 (200:1) | = | 14.0 / | 20.7 = | .68 X | 494,600 = | 228,703 | 107,625 |
| H. SCHOOL ADMIN. | 4.0 (305:1) | 2.2 (305:1) | 2.9 (315:1) | = | 9.1 / | 9.9 = | .92 X | 644,126 = | 402,965 | 189,631 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 31 | 31 | 58,637 | 28,071 |
| B. Supplies and Equipment | 295 | 408 | 557,993 | 369,444 |
| C. Professional Development | 50 | 50 | 94,575 | 45,275 |
| D. Instructional Leadership Support | 20 | 20 | 37,830 | 18,110 |
| E. Co- and Extra-Curricular Student | 28 | 97 | 52,962 | 87,834 |
| F. System Administration/Support | 341 | 338 | 645,002 | 306,059 |
| G. Operations & Maintenance | 907 | 1,078 | 1715,591 | 976,129 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 1032,007 | 485,650 |
| B. Education & Library Technicians | 36.00% | 107,923 | 50,787 |
| C. Clerical | 29.00% | 66,324 | 31,211 |
| D. School Administrators | 14.00% | 56,415 | 26,548 |

| | | |
|--|----------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08) | 614,750 | 289,332 |
| 16 Adjustment for Title I Revenues | -137,979 | -64,931 |

| | | |
|-----------------|-----------|----------|
| 17 TOTALS | 11265,099 | 5643,904 |
| 18 E.P.S. RATES | 5,956 | 6,233 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINDHAM

2005-06

478 - 290

A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
|----------------------------------|---|--------------------------|--------------------------|---------|------------------|-----------------|
| | APRIL 2002 | 1,846.0 | 780.0 | 2,626.0 | | |
| | OCTOBER 2002 | 1,860.0 | 760.0 | 2,620.0 | | |
| | 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 | | |
| | | | | | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X | SAU EPS RATES | |
| | K-8 PUPILS | 1,890.5 + | 0.00 | X | 5,956.00 | = 11,259,818.00 |
| | 9-12 PUPILS | 809.5 + | 0.00 | X | 6,233.00 | = 5,045,613.50 |
| | ADULT EDUC. COURSES AT .1 | 0.3 | | X | 6,233.00 | = 1,869.90 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,956.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 1.000 | | X | 6,233.00 | = 6,233.00 |
| | | | | | | |
| WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | | |
| | K-8 DISADVANTAGED @ .1780 | 336.5 | X .15 | X | 5,956.00 | = 300,629.10 |
| | 9-12 DISADVANTAGED @ .1780 | 144.1 | X .15 | X | 6,233.00 | = 134,726.30 |
| | K-8 LIMITED ENGLISH PROF. | 15.0 | X .300 | X | 5,956.00 | = 26,802.00 |
| | 9-12 LIMITED ENGLISH PROF. | 3.0 | X .300 | X | 6,233.00 | = 5,609.70 |
| | TRANSITION ADJUST. FOR LIMITED ENGLISH PROF. (> 15 STUDENTS AND < 26) | | | | | 12,585.65 |
| | | | | | | |
| TARGETED FUNDS | PUPILS | WEIGHTS | X | | | |
| | K-8 STUDENT ASSESSMENT | 1,890.5 | | X | 100.00 | = 189,050.00 |
| | 9-12 STUDENT ASSESSMENT | 809.5 | | X | 100.00 | = 80,950.00 |
| | K-8 TECHNOLOGY RESOURCES | 1,890.5 | | X | 83.00 | = 156,911.50 |
| | 9-12 TECHNOLOGY RESOURCES | 809.5 | | X | 252.00 | = 203,994.00 |
| | K-2 PUPILS | 620.5 | X .10 | X | 5,956.00 | = 369,569.80 |
| | | | | | | |
| ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | | | | | | |
| | OPERATING ALLOCATION | | | | | 17,794,362.45 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 % | | | | | 14,947,264.45 |

30 ADJUSTED TOTAL OPERATING ALLOCATION 14,947,264.45

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINDHAM

2005-06

478 - 290

B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2003-04 | 94,801.31 | X | 101.80% | = | 96,507.73 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 2,512,431.80 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04 | 309,973.62 | X | 101.80% | = | 315,553.15 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 884,350.61 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2004-05 | | | | | 62,330.11 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 3,871,173.40 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 18,818,437.85 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|----------------------|--------------|------------|---------------|
| | 11/01/05 | WINDHAM ADDN & RENOV | 1,286,000.00 | 378,466.79 | 1,664,466.79 |
| | 05/01/06 | WINDHAM ADDN & RENOV | 0.00 | 474,400.00 | 474,400.00 |
| | 12/15/05 | NEW PRIMARY SCHOOL | 0.00 | 288.75 | 288.75 |
| | 06/15/06 | NEW PRIMARY SCHOOL | 385,000.00 | 288.75 | 385,288.75 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 1,671,000.00 | 853,444.29 | 2,524,444.29 |
| 43 | APPROVED LEASES FOR 2004-05 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2004-05 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2003-04 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 2,524,444.29 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 21,342,882.14 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. YEAR PUPILS | 2004 STATE VALUATION | MILL EXPECTATION | LOCAL CONTRIBUTION | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | | |
|---------|-----------------------|----------------------|------------------|--------------------|------------------|--------------------|--------------|---------|-------|
| WINDHAM | 2,700.0 | 100.00% | 1,129,200,000 | 8.26 | 9,327,192.00 | 21,342,882.14 | 9,327,192.00 | 100.00% | 8.26M |
| TOTAL | 2,700.0 | | 1,129,200,000 | | 9,327,192.00 | 21,342,882.14 | 9,327,192.00 | 100.00% | 8.26M |

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

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINDHAM

2005-06

478 - 290

| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------------|-----------------------|------------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 21,342,882.14 | 9,327,192.00 | 12,015,690.14 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 21,342,882.14 | 9,327,192.00 | 12,015,690.14 |
| 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 |
| 58A TRANSITION ADJUSTMENT | | | 0.00 |
| 58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000) | | | 0.00 |
| 58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE) | | | 0.00 |
| 58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT) | | | 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 | | | 12,015,690.14 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 43.70% | | STATE SHARE % = 56.30% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 43.70% | | STATE SHARE % = 56.30% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 24,189,980.14 | | |