

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINDSOR

2005-06

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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	185.0	108.0	293.0 (100%)	0.0 ( 0%)	293.0

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	10.9 (17:1)	6.8 (16:1)	0.0 (15:1)	=	17.7 /	20.8 =	.85 X	823,912 =	700,325	0
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.0 (250:1)	=	0.8 /	0.0 =	.80 X	0 =	21,366	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =	.30 X	0 =	8,012	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	1.0 =	.30 X	33,498 =	10,049	0
E. EDUCATION TECHS	1.9 (100:1)	1.1 (100:1)	0.0 (250:1)	=	3.0 /	12.6 =	.24 X	186,372 =	44,729	0
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.6 /	1.6 =	.38 X	27,802 =	10,565	0
G. CLERICAL	0.9 (200:1)	0.5 (200:1)	0.0 (200:1)	=	1.4 /	1.0 =	1.40 X	22,872 =	32,021	0
H. SCHOOL ADMIN.	0.6 (305:1)	0.4 (305:1)	0.0 (315:1)	=	1.0 /	1.0 =	1.00 X	65,734 =	65,734	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	9,083	0
B. Supplies and Equipment	295	408	86,435	0
C. Professional Development	50	50	14,650	0
D. Instructional Leadership Support	20	20	5,860	0
E. Co- and Extra-Curricular Student	28	97	8,204	0
F. System Administration/Support	341	338	99,913	0
G. Operations & Maintenance	907	1,078	265,751	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	140,553	0
B. Education & Library Technicians	36.00%	19,906	0
C. Clerical	29.00%	9,286	0
D. School Administrators	14.00%	9,203	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-54,041	0
16 Adjustment for Title I Revenues	-39,324	0

17 TOTALS	1468,278	0
18 E.P.S. RATES	5,011	5,750

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	283.0	140.0	423.0		
	OCTOBER 2002	288.0	136.0	424.0		
	APRIL 2003	295.0	146.0	441.0		
	OCTOBER 2003	291.0	139.0	430.0		
	APRIL 2004	294.0	145.0	439.0		
	OCTOBER 2004	297.0	142.0	439.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	295.5 +	0.00	X	5,011.00	= 1,480,750.50
	9-12 PUPILS	143.5 +	0.00	X	5,750.00	= 825,125.00
	ADULT EDUC. COURSES AT .1	3.6		X	5,750.00	= 20,700.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,011.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,750.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3798	112.2	X .15	X	5,011.00	= 84,335.13
	9-12 DISADVANTAGED @ .3798	54.5	X .15	X	5,750.00	= 47,006.25
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,011.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,750.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	295.5		X	100.00	= 29,550.00
	9-12 STUDENT ASSESSMENT	143.5		X	100.00	= 14,350.00
	K-8 TECHNOLOGY RESOURCES	295.5		X	83.00	= 24,526.50
	9-12 TECHNOLOGY RESOURCES	143.5		X	252.00	= 36,162.00
	K-2 PUPILS	99.0	X .10	X	5,011.00	= 49,608.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,612,114.28
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					2,194,175.99
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,194,175.99

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					585,461.51
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	25,992.49	X	101.80%	=	26,460.35
35	TRANSPORTATION - EPS ALLOCATION					182,170.90
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					36,234.39
39	TOTAL OTHER SUBSIDIZABLE COSTS					830,327.15
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,024,503.14

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/05 ADDN/RENV TO ELEM SCHOOL	379,217.00	166,645.19		545,862.19
	05/01/06 ADDN/RENV TO ELEM SCHOOL	0.00	160,956.95		160,956.95
42	TOTAL PRINCIPAL & INTEREST	379,217.00	327,602.14		706,819.14
43	APPROVED LEASES FOR 2004-05				38,880.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				71,427.99
47	TOTAL DEBT SERVICE ALLOCATION				817,127.13
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,841,630.27

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.	2004 STATE	MILL	LOCAL		TOTAL	LOCAL		
	YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION	CONTRIBUTION		
WINDSOR	439.0	100.00%	104,700,000	8.26	864,822.00	3,841,630.27	864,822.00	100.00%	8.26M
TOTAL	439.0		104,700,000		864,822.00	3,841,630.27	864,822.00	100.00%	8.26M

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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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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,841,630.27	864,822.00	2,976,808.27
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,841,630.27	864,822.00	2,976,808.27
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)			49,632.00
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			3,026,440.27
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 22.51%	STATE SHARE % = 77.49%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 21.22%	STATE SHARE % = 78.78%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,259,568.56		