

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINDSOR

2006-07

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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 2005	186.5	124.0	310.5 (100%)	0.0 (0%)	310.5

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	11.0 (17:1)	7.8 (16:1)	0.0 (15:1)	=	18.8 /	20.7 =	.91 X	863,869 =	786,121	0
B. GUIDANCE	0.5 (350:1)	0.4 (350:1)	0.0 (250:1)	=	0.9 /	0.0 =	.90 X	0 =	24,753	0
C. LIBRARIANS	0.2 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.4 /	0.0 =	.40 X	0 =	11,001	0
D. HEALTH	0.2 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.4 /	1.0 =	.40 X	37,481 =	14,992	0
E. EDUCATION TECHS	1.9 (100:1)	1.2 (100:1)	0.0 (250:1)	=	3.1 /	5.8 =	.53 X	96,792 =	51,300	0
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.6 /	1.6 =	.38 X	30,670 =	11,655	0
G. CLERICAL	0.9 (200:1)	0.6 (200:1)	0.0 (200:1)	=	1.5 /	1.5 =	1.00 X	35,853 =	35,853	0
H. SCHOOL ADMIN.	0.6 (305:1)	0.4 (305:1)	0.0 (315:1)	=	1.0 /	1.0 =	1.00 X	68,837 =	68,837	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	9,936	0
B. Supplies and Equipment	302	418	93,771	0
C. Professional Development	51	51	15,836	0
D. Instructional Leadership Support	20	20	6,210	0
E. Co- and Extra-Curricular Student	29	99	9,005	0
F. System Administration/Support	349	346	108,365	0
G. Operations & Maintenance	929	1,104	288,455	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	159,005	0
B. Education & Library Technicians	36.00%	22,664	0
C. Clerical	29.00%	10,397	0
D. School Administrators	14.00%	9,637	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-60,807	0
16 Adjustment for Title I Revenues	-39,754	0

17 TOTALS	1637,230	0
18 E.P.S. RATES	5,273	5,982

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2005	304.0	142.0	446.0		
	OCTOBER 2005	322.0	143.0	465.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	313.0 +	0.00	X	5,273.00	= 1,650,449.00
	9-12 PUPILS	142.5 +	0.00	X	5,982.00	= 852,435.00
	ADULT EDUC. COURSES AT .1	0.8		X	5,982.00	= 4,785.60
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,273.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,982.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2979	93.2	X .15	X	5,273.00	= 73,716.54
	9-12 DISADVANTAGED @ .2979	42.5	X .15	X	5,982.00	= 38,135.25
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,273.00	= 2,636.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,982.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	313.0		X	79.00	= 24,727.00
	9-12 STUDENT ASSESSMENT	142.5		X	79.00	= 11,257.50
	K-8 TECHNOLOGY RESOURCES	313.0		X	85.00	= 26,605.00
	9-12 TECHNOLOGY RESOURCES	142.5		X	258.00	= 36,765.00
	K-2 PUPILS	98.0	X .10	X	5,273.00	= 51,675.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,773,187.79
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					2,495,869.01
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,495,869.01

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					552,678.30
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	75,728.37	X	102.40%	=	77,545.85
35	TRANSPORTATION - EPS ALLOCATION					198,086.83
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					18,410.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					846,721.31
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,342,590.32

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06	ADDN/RENV TO ELEM SCHOOL	379,217.00	160,956.95		540,173.95
	05/01/07	ADDN/RENV TO ELEM SCHOOL	0.00	152,367.69		152,367.69
42	TOTAL PRINCIPAL & INTEREST		379,217.00	313,324.64		692,541.64
43	APPROVED LEASES FOR 2005-06					0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06					0.00
44	INSURED VALUE FACTOR FOR 2004-05					75,349.62
47	TOTAL DEBT SERVICE ALLOCATION					767,891.26
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					4,110,481.58

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL	LOCAL		
		AVG. CAL.	2005 STATE	MILL	LOCAL	ALLOCATION	CONTRIBUTION		
		YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION		
WINDSOR		455.5 100.00%	114,700,000	7.60	871,720.00		4,110,481.58	871,720.00	100.00% 7.60M
TOTAL		455.5	114,700,000		871,720.00		4,110,481.58	871,720.00	100.00% 7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,110,481.58	871,720.00	3,238,761.58
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,110,481.58	871,720.00	3,238,761.58
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			3,238,761.58
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 21.21% STATE SHARE % = 78.79%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 21.21% STATE SHARE % = 78.79%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,387,800.36		