

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINSLOW

2005-06

481 - 052

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 | 507.5 | 320.5 | 828.0 (58%) | 601.5 (42%) | 1,429.5 |

| 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 | 29.9 (17:1) | 20.0 (16:1) | 40.1 (15:1) | = | 90.0 / | 103.1 = | .87 X | 4318,795 = | 2179,264 | 1578,088 |
| B. GUIDANCE | 1.5 (350:1) | 0.9 (350:1) | 2.4 (250:1) | = | 4.8 / | 6.0 = | .80 X | 212,855 = | 98,765 | 71,519 |
| C. LIBRARIANS | 0.6 (800:1) | 0.4 (800:1) | 0.8 (800:1) | = | 1.8 / | 3.0 = | .60 X | 127,927 = | 44,518 | 32,238 |
| D. HEALTH | 0.6 (800:1) | 0.4 (800:1) | 0.8 (800:1) | = | 1.8 / | 2.0 = | .90 X | 73,375 = | 38,302 | 27,736 |
| E. EDUCATION TECHS | 5.1 (100:1) | 3.2 (100:1) | 2.4 (250:1) | = | 10.7 / | 11.2 = | .96 X | 171,589 = | 95,541 | 69,184 |
| F. LIBRARY TECHS | 1.0 (500:1) | 0.6 (500:1) | 1.2 (500:1) | = | 2.8 / | 0.0 = | 2.80 X | 0 = | 20,467 | 14,821 |
| G. CLERICAL | 2.5 (200:1) | 1.6 (200:1) | 3.0 (200:1) | = | 7.1 / | 9.8 = | .72 X | 240,213 = | 100,313 | 72,640 |
| H. SCHOOL ADMIN. | 1.7 (305:1) | 1.1 (305:1) | 1.9 (315:1) | = | 4.7 / | 6.0 = | .78 X | 387,244 = | 175,189 | 126,861 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 31 | 31 | 25,668 | 18,647 |
| B. Supplies and Equipment | 295 | 408 | 244,260 | 245,412 |
| C. Professional Development | 50 | 50 | 41,400 | 30,075 |
| D. Instructional Leadership Support | 20 | 20 | 16,560 | 12,030 |
| E. Co- and Extra-Curricular Student | 28 | 97 | 23,184 | 58,346 |
| F. System Administration/Support | 341 | 338 | 282,348 | 203,307 |
| G. Operations & Maintenance | 907 | 1,078 | 750,996 | 648,417 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 448,561 | 324,820 |
| B. Education & Library Technicians | 36.00% | 41,763 | 30,242 |
| C. Clerical | 29.00% | 29,091 | 21,066 |
| D. School Administrators | 14.00% | 24,526 | 17,761 |

| | | |
|--|---------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97) | -99,659 | -72,168 |
| 16 Adjustment for Title I Revenues | -94,083 | -68,129 |

| | | |
|-----------------|----------|----------|
| 17 TOTALS | 4486,973 | 3462,911 |
| 18 E.P.S. RATES | 5,419 | 5,757 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINSLOW

2005-06

481 - 052

A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
|---|-------------------------------------|--------------------------|--------------------------|---------|------------------|----------------|
| | APRIL 2002 | 857.0 | 498.0 | 1,355.0 | | |
| | OCTOBER 2002 | 821.0 | 537.0 | 1,358.0 | | |
| | APRIL 2003 | 823.0 | 538.0 | 1,361.0 | | |
| | OCTOBER 2003 | 826.0 | 529.0 | 1,355.0 | | |
| | APRIL 2004 | 826.0 | 525.0 | 1,351.0 | | |
| | OCTOBER 2004 | 838.0 | 501.0 | 1,339.0 | | |
| | | | | | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X | SAU EPS RATES | |
| | K-8 PUPILS | 832.0 + | 0.00 | X | 5,419.00 | = 4,508,608.00 |
| | 9-12 PUPILS | 513.0 + | 8.33 | X | 5,757.00 | = 3,001,296.81 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 5,757.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,419.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 1.625 | | X | 5,757.00 | = 9,355.13 |
| | | | | | | |
| WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | | |
| | K-8 DISADVANTAGED @ .2913 | 242.4 | X .15 | X | 5,419.00 | = 197,034.84 |
| | 9-12 DISADVANTAGED @ .2913 | 149.4 | X .15 | X | 5,757.00 | = 129,014.37 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,419.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 3.0 | X .500 | X | 5,757.00 | = 8,635.50 |
| | | | | | | |
| TARGETED FUNDS | PUPILS | WEIGHTS | X | | | |
| | K-8 STUDENT ASSESSMENT | 832.0 | | X | 100.00 | = 83,200.00 |
| | 9-12 STUDENT ASSESSMENT | 513.0 | | X | 100.00 | = 51,300.00 |
| | K-8 TECHNOLOGY RESOURCES | 832.0 | | X | 83.00 | = 69,056.00 |
| | 9-12 TECHNOLOGY RESOURCES | 513.0 | | X | 252.00 | = 129,276.00 |
| | K-2 PUPILS | 261.5 | X .10 | X | 5,419.00 | = 141,706.85 |
| | | | | | | |
| ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| OPERATING ALLOCATION | | | | | | 8,328,483.50 |
| OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 % | | | | | | 6,995,926.14 |
| | | | | | | |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 6,995,926.14 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINSLOW

2005-06

481 - 052

B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2003-04 | 115,530.20 | X | 101.80% | = | 117,609.74 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 1,294,365.11 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04 | 112,475.68 | X | 101.80% | = | 114,500.24 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 436,209.70 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2004-05 | | | | | 45,910.66 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 2,008,595.46 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 9,004,521.60 |

C. DEBT SERVICE ALLOCATIONS

| | | | | | |
|-----|---|-----------------|------------|------------|--------------|
| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
| | 10/01/05 | NEW ELEM SCHOOL | 435,000.00 | 105,077.55 | 540,077.55 |
| | 04/01/06 | NEW ELEM SCHOOL | 0.00 | 90,287.55 | 90,287.55 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 435,000.00 | 195,365.10 | 630,365.10 |
| 43 | APPROVED LEASES FOR 2004-05 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2004-05 | | | | 21,576.00 |
| 44 | INSURED VALUE FACTOR FOR 2003-04 | | | | 662.75 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 652,603.85 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 9,657,125.45 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. YEAR PUPILS | 2004 STATE VALUATION X | MILL EXPECTATION = | LOCAL CONTRIBUTION | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|---------|--------------------------|---------------------------|-----------------------|-----------------------|---------------------|-----------------------|---------|-------|
| WINSLOW | 1,345.0 | 100.00% 365,850,000 | 8.26 | 3,021,921.00 | 9,657,125.45 | 3,021,921.00 | 100.00% | 8.26M |
| TOTAL | 1,345.0 | 365,850,000 | | 3,021,921.00 | 9,657,125.45 | 3,021,921.00 | 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

WINSLOW

2005-06

481 - 052

| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------------|-----------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 9,657,125.45 | 3,021,921.00 | 6,635,204.45 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 9,657,125.45 | 3,021,921.00 | 6,635,204.45 |
| 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 | | | 3,442.85- |
| 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 | | | 6,631,761.60 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 31.29% | | STATE SHARE % = 68.71% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 31.33% | | STATE SHARE % = 68.67% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 10,989,682.81 | | |