

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINTHROP

2008-09

485 - 287

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	371	195	566	312	878
10 ATTENDING PUPILS (OCTOBER 2007)	391	173	564	302	866
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	381.0	184.0	565.0 ( 65%)	307.0 ( 35%)	872.0

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	22.4 (17:1)	11.5 (16:1)	20.5 (15:1)	=	54.4	/	62.0	=	.88 X	2982,861	=	1706,197	918,721
B. GUIDANCE	1.1 (350:1)	0.5 (350:1)	1.2 (250:1)	=	2.8	/	4.6	=	.61 X	235,306	=	93,299	50,238
C. LIBRARIANS	0.5 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.1	/	1.0	=	1.10 X	59,556	=	42,583	22,929
D. HEALTH	0.5 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.1	/	1.0	=	1.10 X	38,264	=	27,359	14,731
E. EDUCATION TECHS	3.8 (100:1)	1.8 (100:1)	1.2 (250:1)	=	6.8	/	8.3	=	.82 X	141,119	=	75,217	40,501
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.8	/	1.5	=	1.20 X	30,381	=	23,697	12,760
G. CLERICAL	1.9 (200:1)	0.9 (200:1)	1.5 (200:1)	=	4.3	/	4.9	=	.88 X	140,182	=	80,184	43,176
H. SCHOOL ADMIN.	1.2 (305:1)	0.6 (305:1)	1.0 (315:1)	=	2.8	/	3.5	=	.80 X	249,049	=	129,505	69,734

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	19,210	10,438
B. Supplies and Equipment	320	442	180,800	135,694
C. Professional Development	54	54	30,510	16,578
D. Instructional Leadership Support	22	22	12,430	6,754
E. Co- and Extra-Curricular Student	31	105	17,515	32,235
F. System Administration/Support	204	204	115,260	62,628
G. Operations & Maintenance	935	1,111	528,275	341,077

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	355,193	191,258
B. Education & Library Technicians	36.00%	35,609	19,174
C. Clerical	29.00%	23,253	12,521
D. School Administrators	14.00%	18,131	9,763

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-131,471	-70,797
16 Adjustment for Title I Revenues	-69,686	-37,523

17 TOTALS	3313,068	1902,589
18 E.P.S. RATES	5,864	6,197

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485 - 287

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	590.0	326.0	916.0		
	OCTOBER 2005	578.0	335.0	913.0		
	APRIL 2006	561.0	338.0	899.0		
	OCTOBER 2006	556.0	309.0	865.0		
	APRIL 2007	559.0	296.0	855.0		
	OCTOBER 2007	559.0	292.0	851.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	559.0 +	8.16	X	5,864.00	= 3,325,826.24
	9-12 PUPILS	294.0 +	22.00	X	6,197.00	= 1,958,252.00
	ADULT EDUC. COURSES AT .1	8.3		X	6,197.00	= 51,435.10
	K-8 EQUIV. INSTR. PUPILS	0.250		X	5,864.00	= 1,466.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,197.00	= 1,549.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0930	52.0	X .15	X	5,864.00	= 45,739.20
	9-12 DISADVANTAGED @ .0930	27.3	X .15	X	6,197.00	= 25,376.72
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,864.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,197.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	559.0		X	40.00	= 22,360.00
	9-12 STUDENT ASSESSMENT	294.0		X	40.00	= 11,760.00
	K-8 TECHNOLOGY RESOURCES	559.0		X	90.00	= 50,310.00
	9-12 TECHNOLOGY RESOURCES	294.0		X	273.00	= 80,262.00
	K-2 PUPILS	195.0	X .10	X	5,864.00	= 114,348.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,688,684.51
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,518,023.97
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,518,023.97

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2008-09

485 - 287

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	115,912.92	X	102.90%	=	119,274.39
32	SPECIAL EDUCATION - EPS ALLOCATION					838,002.48
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	69,113.89	X	102.90%	=	71,118.19
35	TRANSPORTATION - EPS ALLOCATION					324,925.07
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					36,133.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,389,453.47
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,907,477.44

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	WINTHROP				
	11/01/08	HIGH SCHOOL ADDN	143,600.00	11,059.36	154,659.36
	05/01/09	HIGH SCHOOL ADDN	0.00	7,432.74	7,432.74
	11/01/08	MIDDLE SCH ADDITION	101,487.60	7,816.07	109,303.67
	05/01/09	MIDDLE SCH ADDITION	0.00	5,253.00	5,253.00
	11/01/08	NEW HIGH SCH	540,982.39	194,077.77	735,060.16
	05/01/09	NEW HIGH SCH	0.00	183,122.87	183,122.87
42	TOTAL PRINCIPAL & INTEREST		786,069.99	408,761.81	1,194,831.80
43	APPROVED LEASES FOR 2007-08 - WINTHROP				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - WINTHROP				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - WINTHROP				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,194,831.80
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,102,309.24

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485 - 287

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
WINTHROP	853.0	100.00%	8,102,309.24		0.00		8,102,309.24
TOTAL	853.0						8,102,309.24

		2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
WINTHROP		526,600,000	6.790		3,575,614.00		8,102,309.24	3,575,614.00	100.00%	6.79M
TOTAL		526,600,000			3,575,614.00		8,102,309.24	3,575,614.00	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	8,102,309.24	3,575,614.00	4,526,695.24
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,102,309.24	3,575,614.00	4,526,695.24
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			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			4,526,695.24

61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 44.13%	STATE SHARE % = 55.87%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 44.13%	STATE SHARE % = 55.87%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,272,969.78		

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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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	277,655.28	288,187.28	0.00	0.00
August	277,655.28	288,187.28	0.00	0.00
September	277,655.28	288,187.28	0.00	0.00
October	277,655.28	288,187.28	0.00	0.00
November	277,655.28	288,187.29	999,023.19	999,023.19
December	277,655.28	288,187.29	0.00	0.00
Janurary	277,655.28	288,187.29	0.00	0.00
February	277,655.28	262,910.49	0.00	0.00
March	277,655.28	262,910.49	0.00	0.00
April	277,655.28	262,910.49	0.00	0.00
May	277,655.28	262,910.49	195,808.61	195,808.61
June	277,655.36	262,910.49	0.00	0.00
Total	3,331,863.44	3,331,863.44	1,194,831.80	1,194,831.80