

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINSLOW

2012-13

481 - 892

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	543	292	835	457	1,292
10 ATTENDING PUPILS (OCTOBER 2011)	511	310	821	475	1,296
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	527.0	301.0	828.0 (64%)	466.0 (36%)	1,294.0

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	31.0 (17:1)	18.8 (16:1)	31.1 (15:1)	=	80.9 /	94.1 =		.86 X	4854,206 =		2671,755	1502,862
B. GUIDANCE	1.5 (350:1)	0.9 (350:1)	1.9 (250:1)	=	4.3 /	4.0 =		1.08 X	199,057 =		137,588	77,394
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	3.0 =		.57 X	177,119 =		64,613	36,345
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	2.7 =		.63 X	129,634 =		52,268	29,401
E. EDUCATION TECHS	5.3 (100:1)	3.0 (100:1)	1.9 (250:1)	=	10.2 /	8.0 =		1.28 X	149,319 =		122,322	68,806
F. LIBRARY TECHS	1.1 (500:1)	0.6 (500:1)	0.9 (500:1)	=	2.6 /	0.0 =		2.60 X	0 =		23,815	13,396
G. CLERICAL	2.6 (200:1)	1.5 (200:1)	2.3 (200:1)	=	6.4 /	8.0 =		.80 X	254,763 =		130,438	73,372
H. SCHOOL ADMIN.	1.7 (305:1)	1.0 (305:1)	1.5 (315:1)	=	4.2 /	5.3 =		.79 X	402,873 =		203,693	114,577

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	30,636	17,242
B. Supplies and Equipment	346	478	286,488	222,748
C. Professional Development	59	59	48,852	27,494
D. Instructional Leadership Support	24	24	19,872	11,184
E. Co- and Extra-Curricular Student	34	114	28,152	53,124
F. System Administration/Support	220	220	182,160	102,520
G. Operations & Maintenance	1,013	1,204	838,764	561,064

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	555,983	312,740
B. Education & Library Technicians	36.00%	52,609	29,593
C. Clerical	29.00%	37,827	21,278
D. School Administrators	14.00%	28,517	16,041

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-103,113	-58,001
16 Adjustment for Title I Revenues	-165,660	-93,183

17 TOTALS	5247,578	3139,995
18 E.P.S. RATES	6,338	6,738

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	871.0	399.0	1,270.0		
	OCTOBER 2009	877.0	385.0	1,262.0		
	APRIL 2010	867.0	427.0	1,294.0		
	OCTOBER 2010	815.0	380.0	1,195.0		
	APRIL 2011	837.0	366.0	1,203.0		
	OCTOBER 2011	823.0	377.0	1,200.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	830.0 +	18.33	X	6,338.00	= 5,376,715.54
	9-12 PUPILS	371.5 +	17.50	X	6,738.00	= 2,621,082.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,738.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.125		X	6,338.00	= 792.25
	9-12 EQUIV. INSTR. PUPILS	0.625		X	6,738.00	= 4,211.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4557	378.2	X .15	X	6,338.00	= 359,554.74
	9-12 DISADVANTAGED @ .4557	169.3	X .15	X	6,738.00	= 171,111.51
	K-8 LIMITED ENGLISH PROF.	7.0	X .700	X	6,338.00	= 31,056.20
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,738.00	= 4,716.60
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	830.0		X	43.00	= 35,690.00
	9-12 STUDENT ASSESSMENT	371.5		X	43.00	= 15,974.50
	K-8 TECHNOLOGY RESOURCES	830.0		X	98.00	= 81,340.00
	9-12 TECHNOLOGY RESOURCES	371.5		X	296.00	= 109,964.00
	K-2 PUPILS	252.0	X .10	X	6,338.00	= 159,717.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,971,926.19
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					8,702,768.40
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,702,768.40

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	123,284.06	X	101.10%	=	124,640.18
32	SPECIAL EDUCATION - EPS ALLOCATION					1,443,270.29
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	185,443.76	X	101.10%	=	187,483.64
35	TRANSPORTATION - EPS ALLOCATION					556,288.15
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					26,668.20
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,338,350.47
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,041,118.87

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - WINSLOW				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - WINSLOW				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - WINSLOW				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,041,118.87

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
WINSLOW	1,201.5		11,041,118.87		0.00		11,041,118.87
TOTAL	1,201.5						11,041,118.87

	2011 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
WINSLOW	580,150,000		7.800		4,525,170.00		11,041,118.87	4,525,170.00	100.00%	7.80M
TOTAL	580,150,000				4,525,170.00		11,041,118.87	4,525,170.00	100.00%	7.80M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,041,118.87	4,525,170.00	6,515,948.87
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,041,118.87	4,525,170.00	6,515,948.87
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
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED - PRIVATE			9,709.78
59E LESS MAINECARE SEED - PUBLIC			19,047.40
60 ADJUSTED STATE CONTRIBUTION			6,487,191.69
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % =	40.98%	STATE SHARE % = 59.02%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % =	41.25%	STATE SHARE % = 58.75%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,310,276.66		