

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINTHROP

2007-08

485 - 287

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	360	206	566	351	917
10 ATTENDING PUPILS (OCTOBER 2006)	371	193	564	326	890
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	365.5	199.5	565.0 (63%)	338.5 (37%)	903.5

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	21.5 (17:1)	12.5 (16:1)	22.6 (15:1)	=	56.6 /	60.0 =	.94 X	2782,157 =	1647,594	967,634			
B. GUIDANCE	1.0 (350:1)	0.6 (350:1)	1.4 (250:1)	=	3.0 /	2.6 =	1.15 X	126,913 =	91,949	54,001			
C. LIBRARIANS	0.5 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.1 /	1.0 =	1.10 X	57,955 =	40,163	23,588			
D. HEALTH	0.5 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.1 /	1.0 =	1.10 X	48,560 =	33,652	19,764			
E. EDUCATION TECHS	3.7 (100:1)	2.0 (100:1)	1.4 (250:1)	=	7.1 /	8.9 =	.80 X	148,764 =	74,977	44,034			
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.7 (500:1)	=	1.8 /	1.5 =	1.20 X	29,525 =	22,321	13,109			
G. CLERICAL	1.8 (200:1)	1.0 (200:1)	1.7 (200:1)	=	4.5 /	4.9 =	.92 X	136,845 =	79,315	46,582			
H. SCHOOL ADMIN.	1.2 (305:1)	0.7 (305:1)	1.1 (315:1)	=	3.0 /	3.5 =	.86 X	244,867 =	132,669	77,917			

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	18,645	11,171
B. Supplies and Equipment	311	430	175,715	145,555
C. Professional Development	52	52	29,380	17,602
D. Instructional Leadership Support	21	21	11,865	7,109
E. Co- and Extra-Curricular Student	30	102	16,950	34,527
F. System Administration/Support	359	356	202,835	120,506
G. Operations & Maintenance	956	1,136	540,140	384,536

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	344,538	202,348
B. Education & Library Technicians	36.00%	35,027	20,571
C. Clerical	29.00%	23,001	13,509
D. School Administrators	14.00%	18,574	10,908

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-128,121	-75,256
16 Adjustment for Title I Revenues	-67,919	-39,889

17 TOTALS	3343,269	2099,825
18 E.P.S. RATES	5,917	6,203

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	600.0	335.0	935.0		
	OCTOBER 2004	584.0	342.0	926.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	558.5 +	19.66	X	5,917.00	= 3,420,972.72
	9-12 PUPILS	323.5 +	7.33	X	6,203.00	= 2,052,138.49
	ADULT EDUC. COURSES AT .1	7.4		X	6,203.00	= 45,902.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,917.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.250		X	6,203.00	= 7,753.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3363	187.8	X .15	X	5,917.00	= 166,681.89
	9-12 DISADVANTAGED @ .3363	108.8	X .15	X	6,203.00	= 101,232.96
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,917.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .500	X	6,203.00	= 9,304.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	558.5		X	40.00	= 22,340.00
	9-12 STUDENT ASSESSMENT	323.5		X	40.00	= 12,940.00
	K-8 TECHNOLOGY RESOURCES	558.5		X	87.00	= 48,589.50
	9-12 TECHNOLOGY RESOURCES	323.5		X	265.00	= 85,727.50
	K-2 PUPILS	186.0	X .10	X	5,917.00	= 110,056.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,083,639.71
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					5,779,457.72
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,779,457.72

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	108,574.69	X	102.90%	=	111,723.36
32	SPECIAL EDUCATION - EPS ALLOCATION					832,573.91
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	26,785.00	X	102.90%	=	27,561.77
35	TRANSPORTATION - EPS ALLOCATION					332,856.45
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					36,133.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,340,848.81
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,120,306.53

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07 HIGH SCHOOL ADDN	143,600.00	14,685.98		158,285.98
	05/01/08 HIGH SCHOOL ADDN	0.00	11,059.36		11,059.36
	11/01/07 MIDDLE SCH ADDITION	101,487.60	10,379.14		111,866.74
	05/01/08 MIDDLE SCH ADDITION	0.00	7,816.07		7,816.07
	11/01/07 NEW HIGH SCH	540,982.39	203,680.21		744,662.60
	05/01/08 NEW HIGH SCH	0.00	194,077.77		194,077.77
42	TOTAL PRINCIPAL & INTEREST	786,069.99	441,698.53		1,227,768.52
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,227,768.52
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,348,075.05

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
WINTHROP	882.0	100.00%	444,450,000	7.44		3,306,708.00	8,348,075.05	3,306,708.00	100.00%	7.44M
TOTAL	882.0		444,450,000			3,306,708.00	8,348,075.05	3,306,708.00	100.00%	7.44M

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
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,348,075.05	3,306,708.00	5,041,367.05
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,348,075.05	3,306,708.00	5,041,367.05
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			3,675.80
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			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			5,045,042.85
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 39.61%		STATE SHARE % = 60.39%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 39.57%		STATE SHARE % = 60.43%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,652,257.04		