

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINSLOW

2008-09

481 - 052

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	554	287	841	524	1,365
10 ATTENDING PUPILS (OCTOBER 2007)	584	289	873	518	1,391
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	569.0	288.0	857.0 (62%)	521.0 (38%)	1,378.0

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	33.5 (17:1)	18.0 (16:1)	34.7 (15:1)	=	86.2 /	102.1 =		.84 X	4749,708 =		2473,648	1516,107
B. GUIDANCE	1.6 (350:1)	0.8 (350:1)	2.1 (250:1)	=	4.5 /	5.0 =		.90 X	213,807 =		119,304	73,122
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.7 (800:1)	=	1.8 /	2.6 =		.69 X	130,249 =		55,721	34,151
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.7 (800:1)	=	1.8 /	2.0 =		.90 X	83,732 =		46,723	28,636
E. EDUCATION TECHS	5.7 (100:1)	2.9 (100:1)	2.1 (250:1)	=	10.7 /	5.5 =		1.95 X	92,817 =		112,216	68,777
F. LIBRARY TECHS	1.1 (500:1)	0.6 (500:1)	1.0 (500:1)	=	2.7 /	1.0 =		2.70 X	18,199 =		30,465	18,672
G. CLERICAL	2.8 (200:1)	1.4 (200:1)	2.6 (200:1)	=	6.8 /	10.8 =		.63 X	317,214 =		123,904	75,941
H. SCHOOL ADMIN.	1.9 (305:1)	0.9 (305:1)	1.7 (315:1)	=	4.5 /	4.0 =		1.13 X	296,087 =		207,438	127,140

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	29,138	17,714
B. Supplies and Equipment	320	442	274,240	230,282
C. Professional Development	54	54	46,278	28,134
D. Instructional Leadership Support	22	22	18,854	11,462
E. Co- and Extra-Curricular Student	31	105	26,567	54,705
F. System Administration/Support	204	204	174,828	106,284
G. Operations & Maintenance	935	1,111	801,295	578,831

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	512,125	313,883
B. Education & Library Technicians	36.00%	51,365	31,482
C. Clerical	29.00%	35,932	22,023
D. School Administrators	14.00%	29,041	17,800

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-114,810	-70,363
16 Adjustment for Title I Revenues	-113,267	-69,421

17 TOTALS	4941,003	3215,360
18 E.P.S. RATES	5,765	6,172

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	852.0	498.0	1,350.0		
	OCTOBER 2005	837.0	467.0	1,304.0		
	APRIL 2006	830.0	431.0	1,261.0		
	OCTOBER 2006	831.0	420.0	1,251.0		
	APRIL 2007	842.0	416.0	1,258.0		
	OCTOBER 2007	874.0	412.0	1,286.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	858.0 +	0.00	X	5,765.00	= 4,946,370.00
	9-12 PUPILS	414.0 +	26.66	X	6,172.00	= 2,719,753.52
	ADULT EDUC. COURSES AT .1	0.3		X	6,172.00	= 1,851.60
	K-8 EQUIV. INSTR. PUPILS	0.125		X	5,765.00	= 720.63
	9-12 EQUIV. INSTR. PUPILS	3.000		X	6,172.00	= 18,516.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3535	303.3	X .15	X	5,765.00	= 262,278.68
	9-12 DISADVANTAGED @ .3535	146.3	X .15	X	6,172.00	= 135,444.54
	K-8 LIMITED ENGLISH PROF.	13.0	X .700	X	5,765.00	= 52,461.50
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,172.00	= 8,640.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	858.0		X	40.00	= 34,320.00
	9-12 STUDENT ASSESSMENT	414.0		X	40.00	= 16,560.00
	K-8 TECHNOLOGY RESOURCES	858.0		X	90.00	= 77,220.00
	9-12 TECHNOLOGY RESOURCES	414.0		X	273.00	= 113,022.00
	K-2 PUPILS	293.0	X .10	X	5,765.00	= 168,914.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,556,073.77
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					8,299,391.55
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,299,391.55

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	100,793.11	X	102.90%	=	103,716.11
32	SPECIAL EDUCATION - EPS ALLOCATION					1,414,673.58
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	165,266.00	X	102.90%	=	170,058.71
35	TRANSPORTATION - EPS ALLOCATION					422,718.23
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					42,700.88
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,153,867.51
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,453,259.06

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	WINSLOW				
	10/01/08	NEW ELEM SCHOOL	435,000.00	58,737.27	493,737.27
	04/01/09	NEW ELEM SCHOOL	0.00	43,729.77	43,729.77
42	TOTAL PRINCIPAL & INTEREST		435,000.00	102,467.04	537,467.04
43	APPROVED LEASES FOR 2007-08 - WINSLOW				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - WINSLOW				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - WINSLOW				0.00
47	TOTAL DEBT SERVICE ALLOCATION				537,467.04
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				10,990,726.10

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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	1,272.0		10,990,726.10		0.00		10,990,726.10
TOTAL	1,272.0						10,990,726.10

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
WINSLOW		474,850,000	6.790	3,224,231.50		10,990,726.10	3,224,231.50	100.00% 6.79M
TOTAL		474,850,000		3,224,231.50		10,990,726.10	3,224,231.50	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	10,990,726.10	3,224,231.50	7,766,494.60
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,990,726.10	3,224,231.50	7,766,494.60
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			10,247.24
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			1,053.06-
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00

60 ADJUSTED STATE CONTRIBUTION			7,755,194.30
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61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 29.34%	STATE SHARE % = 70.66%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 29.44%	STATE SHARE % = 70.56%	

63 FYI: 100% E.P.S. TOTAL ALLOCATION			11,247,408.32
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	601,477.27	610,974.27	0.00	0.00
August	601,477.27	610,974.27	0.00	0.00
September	601,477.27	610,974.27	0.00	0.00
October	601,477.27	610,974.27	493,737.27	493,737.27
November	601,477.27	610,974.27	0.00	0.00
December	601,477.27	610,974.27	0.00	0.00
Janurary	601,477.27	610,974.27	0.00	0.00
February	601,477.27	588,181.47	0.00	0.00
March	601,477.27	588,181.47	0.00	0.00
April	601,477.27	588,181.47	43,729.77	43,729.77
May	601,477.27	588,181.48	0.00	0.00
June	601,477.29	588,181.48	0.00	0.00
Total	7,217,727.26	7,217,727.26	537,467.04	537,467.04