

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINTHROP

2010-11

485 - 897

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	413	191	604	270	874
10 ATTENDING PUPILS (OCTOBER 2009)	383	192	575	252	827
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	398.0	191.5	589.5 (69%)	261.0 (31%)	850.5

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	23.4 (17:1)	12.0 (16:1)	17.4 (15:1)	=	52.8 /	62.0 =	=	.85 X	3054,428 =	=	1791,422	804,842
B. GUIDANCE	1.1 (350:1)	0.5 (350:1)	1.0 (250:1)	=	2.6 /	4.6 =	=	.57 X	267,972 =	=	105,393	47,351
C. LIBRARIANS	0.5 (800:1)	0.2 (800:1)	0.3 (800:1)	=	1.0 /	1.0 =	=	1.00 X	56,534 =	=	39,008	17,526
D. HEALTH	0.5 (800:1)	0.2 (800:1)	0.3 (800:1)	=	1.0 /	1.0 =	=	1.00 X	44,156 =	=	30,468	13,688
E. EDUCATION TECHS	4.0 (100:1)	1.9 (100:1)	1.0 (250:1)	=	6.9 /	7.5 =	=	.92 X	136,635 =	=	86,736	38,968
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	0.5 (500:1)	=	1.7 /	1.7 =	=	1.00 X	36,319 =	=	25,060	11,259
G. CLERICAL	2.0 (200:1)	1.0 (200:1)	1.3 (200:1)	=	4.3 /	5.0 =	=	.86 X	154,183 =	=	91,492	41,105
H. SCHOOL ADMIN.	1.3 (305:1)	0.6 (305:1)	0.8 (315:1)	=	2.7 /	3.0 =	=	.90 X	214,604 =	=	133,269	59,875

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	21,222	9,396
B. Supplies and Equipment	337	466	198,662	121,626
C. Professional Development	57	57	33,602	14,877
D. Instructional Leadership Support	24	24	14,148	6,264
E. Co- and Extra-Curricular Student	33	111	19,454	28,971
F. System Administration/Support	215	215	126,743	56,115
G. Operations & Maintenance	986	1,172	581,247	305,892

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	373,595	167,847
B. Education & Library Technicians	36.00%	40,247	18,082
C. Clerical	29.00%	26,533	11,920
D. School Administrators	14.00%	18,658	8,383

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-139,155	-62,512
16 Adjustment for Title I Revenues	-69,874	-31,392

17 TOTALS	3547,929	1690,082
18 E.P.S. RATES	6,019	6,475

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINTHROP

2010-11

485 - 897

A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	559.0	296.0	855.0		
	OCTOBER 2007	559.0	292.0	851.0		
	APRIL 2008	568.0	289.0	857.0		
	OCTOBER 2008	604.0	258.0	862.0		
	APRIL 2009	601.0	261.0	862.0		
	OCTOBER 2009	575.0	250.0	825.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	588.0 +	0.00	X	6,019.00	= 3,539,172.00
	9-12 PUPILS	255.5 +	18.83	X	6,475.00	= 1,776,286.75
	ADULT EDUC. COURSES AT .1	3.7		X	6,475.00	= 23,957.50
	K-8 EQUIV. INSTR. PUPILS	0.250		X	6,019.00	= 1,504.75
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,475.00	= 3,237.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3200	188.2	X .15	X	6,019.00	= 169,916.37
	9-12 DISADVANTAGED @ .3200	81.8	X .15	X	6,475.00	= 79,448.25
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,019.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,475.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	588.0		X	42.00	= 24,696.00
	9-12 STUDENT ASSESSMENT	255.5		X	42.00	= 10,731.00
	K-8 TECHNOLOGY RESOURCES	588.0		X	95.00	= 55,860.00
	9-12 TECHNOLOGY RESOURCES	255.5		X	288.00	= 73,584.00
	K-2 PUPILS	218.0	X .10	X	6,019.00	= 131,214.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,889,608.32
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,712,920.07
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,712,920.07

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

WINTHROP

2010-11

485 - 897

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	122,389.19	X	102.50%	=	125,448.92
32	SPECIAL EDUCATION - EPS ALLOCATION					835,803.07
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	74,855.25	X	102.50%	=	76,726.63
35	TRANSPORTATION - EPS ALLOCATION					360,743.78
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					92,290.67
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,491,013.07
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,203,933.14

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	WINTHROP				
	11/01/10	HIGH SCHOOL ADDN	143,600.00	3,806.12	147,406.12
	11/01/10	MIDDLE SCH ADDITION	101,487.60	2,689.93	104,177.53
	11/01/10	NEW HIGH SCH	540,983.33	172,167.96	713,151.29
	05/01/11	NEW HIGH SCH	0.00	117,607.70	117,607.70
42	TOTAL PRINCIPAL & INTEREST		786,070.93	296,271.71	1,082,342.64
43	APPROVED LEASES FOR 2009-10 - WINTHROP				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - WINTHROP				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - WINTHROP				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,082,342.64
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,286,275.78

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINTHROP

2010-11

485 - 897

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
WINTHROP	843.5	100.00%	8,286,275.78		0.00		8,286,275.78		
TOTAL	843.5						8,286,275.78		

	2009 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
WINTHROP	609,750,000		6.960		4,243,860.00		8,286,275.78	4,243,860.00	100.00%
TOTAL	609,750,000				4,243,860.00		8,286,275.78	4,243,860.00	100.00%

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,286,275.78	4,243,860.00	4,042,415.78
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,286,275.78	4,243,860.00	4,042,415.78
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			16,178.05
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			3,105.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			310,972.50
60 ADJUSTED STATE CONTRIBUTION			3,718,370.23
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 51.22%	STATE SHARE % = 48.78%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 55.13%	STATE SHARE % = 44.87%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,462,964.03		

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

WINTHROP

2010-11

485 - 897

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	219,668.96	198,886.12	0.00	0.00
August	219,668.96	229,678.34	0.00	0.00
September	219,668.96	214,282.23	0.00	0.00
October	219,668.96	225,067.59	0.00	0.00
November	219,668.96	216,978.58	964,734.94	964,734.94
December	219,668.96	216,978.58	0.00	0.00
Janurary	219,668.96	216,978.58	0.00	0.00
February	219,668.96	216,978.58	0.00	0.00
March	219,668.96	216,978.58	0.00	0.00
April	219,668.96	216,978.59	0.00	0.00
May	219,668.96	219,824.75	117,607.70	117,607.70
June	219,669.03	246,417.07	0.00	0.00
Total	2,636,027.59	2,636,027.59	1,082,342.64	1,082,342.64