

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINTHROP

2011-12

485 - 897

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	397	199	596	252	848
10 ATTENDING PUPILS (OCTOBER 2010)	395	205	600	242	842
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	396.0	202.0	598.0 (71%)	247.0 (29%)	845.0

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	23.3 (17:1)	12.6 (16:1)	16.5 (15:1)	=	52.4 /	54.6 =		.96 X	2765,721 =		1885,115	769,977
B. GUIDANCE	1.1 (350:1)	0.6 (350:1)	1.0 (250:1)	=	2.7 /	4.4 =		.61 X	265,882 =		115,153	47,035
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.3 (800:1)	=	1.1 /	1.0 =		1.10 X	57,440 =		44,861	18,323
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.3 (800:1)	=	1.1 /	1.0 =		1.10 X	44,863 =		35,038	14,311
E. EDUCATION TECHS	4.0 (100:1)	2.0 (100:1)	1.0 (250:1)	=	7.0 /	6.7 =		1.04 X	127,956 =		94,483	38,591
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	0.5 (500:1)	=	1.7 /	2.0 =		.85 X	37,750 =		22,782	9,306
G. CLERICAL	2.0 (200:1)	1.0 (200:1)	1.2 (200:1)	=	4.2 /	5.0 =		.84 X	156,649 =		93,425	38,160
H. SCHOOL ADMIN.	1.3 (305:1)	0.7 (305:1)	0.8 (315:1)	=	2.8 /	3.0 =		.93 X	218,039 =		143,971	58,805

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	22,126	9,139
B. Supplies and Equipment	342	473	204,516	116,831
C. Professional Development	58	58	34,684	14,326
D. Instructional Leadership Support	24	24	14,352	5,928
E. Co- and Extra-Curricular Student	34	113	20,332	27,911
F. System Administration/Support	218	218	130,364	53,846
G. Operations & Maintenance	1,002	1,191	599,196	294,177

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	395,232	161,433
B. Education & Library Technicians	36.00%	42,215	17,243
C. Clerical	29.00%	27,093	11,066
D. School Administrators	14.00%	20,156	8,233

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-147,082	-60,081
16 Adjustment for Title I Revenues	-85,129	-34,771

17 TOTALS	3712,882	1619,788
18 E.P.S. RATES	6,209	6,558

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2010	595.0	258.0	853.0		
	OCTOBER 2010	599.0	257.0	856.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	597.0 +	0.00	X	6,209.00	= 3,706,773.00
	9-12 PUPILS	257.5 +	4.66	X	6,558.00	= 1,719,245.28
	ADULT EDUC. COURSES AT .1	3.3		X	6,558.00	= 21,641.40
	K-8 EQUIV. INSTR. PUPILS	0.625		X	6,209.00	= 3,880.63
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,558.00	= 1,639.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3806	227.2	X .15	X	6,209.00	= 211,602.72
	9-12 DISADVANTAGED @ .3806	98.0	X .15	X	6,558.00	= 96,402.60
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	6,209.00	= 4,346.30
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,558.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	597.0		X	43.00	= 25,671.00
	9-12 STUDENT ASSESSMENT	257.5		X	43.00	= 11,072.50
	K-8 TECHNOLOGY RESOURCES	597.0		X	97.00	= 57,909.00
	9-12 TECHNOLOGY RESOURCES	257.5		X	293.00	= 75,447.50
	K-2 PUPILS	219.0	X .10	X	6,209.00	= 135,977.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,071,608.53
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,889,460.27
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,889,460.27

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	125,976.22	X	101.60%	=	127,991.84
32	SPECIAL EDUCATION - EPS ALLOCATION					909,215.30
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	65,148.38	X	101.60%	=	66,190.75
35	TRANSPORTATION - EPS ALLOCATION					373,316.39
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					124,290.67
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,601,004.95
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,490,465.22

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	WINTHROP				
	11/01/11	NEW HIGH SCH	540,983.33	121,972.74	662,956.07
	05/01/12	NEW HIGH SCH	0.00	149,446.65	149,446.65
42	TOTAL PRINCIPAL & INTEREST		540,983.33	271,419.39	812,402.72
43	APPROVED LEASES FOR 2010-11 - WINTHROP				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - WINTHROP				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - WINTHROP				0.00
47	TOTAL DEBT SERVICE ALLOCATION				812,402.72
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,302,867.94

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
WINTHROP	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	854.5 100.00%	8,302,867.94	0.00	8,302,867.94		
TOTAL	854.5			8,302,867.94		
WINTHROP	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION		
	627,750,000	7.470	4,689,292.50	8,302,867.94	4,689,292.50 100.00% 7.47M	
TOTAL	627,750,000		4,689,292.50	8,302,867.94	4,689,292.50 100.00% 7.47M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			8,302,867.94	4,689,292.50	3,613,575.44
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			8,302,867.94	4,689,292.50	3,613,575.44
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					6,210.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
59E	LESS MAINECARE SEED					0.00
60	ADJUSTED STATE CONTRIBUTION					3,603,607.39
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 56.48%	STATE SHARE % = 43.52%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 56.60%	STATE SHARE % = 43.40%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			8,485,016.20		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	232,600.38	232,082.88	0.00	0.00
August	232,600.38	232,082.89	0.00	0.00
September	232,600.38	232,082.89	0.00	0.00
October	232,600.38	232,082.89	0.00	0.00
November	232,600.38	232,082.89	662,956.07	662,956.07
December	232,600.38	232,082.89	0.00	0.00
Janurary	232,600.38	232,082.89	0.00	0.00
February	232,600.38	236,222.82	0.00	0.00
March	232,600.38	232,600.40	0.00	0.00
April	232,600.38	232,600.41	0.00	0.00
May	232,600.38	232,600.41	149,446.65	149,446.65
June	232,600.49	232,600.41	0.00	0.00
Total	2,791,204.67	2,791,204.67	812,402.72	812,402.72