

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINTHROP

2012-13

485 - 897

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	407	204	611	233	844
10 ATTENDING PUPILS (OCTOBER 2011)	418	213	631	231	862
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	412.5	208.5	621.0 (73%)	232.0 (27%)	853.0

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	24.3 (17:1)	13.0 (16:1)	15.5 (15:1)	=	52.8	/	55.0	=	.96 X	2760,981	=	1934,896	715,646
B. GUIDANCE	1.3 (315:1)	0.7 (315:1)	1.0 (225:1)	=	3.0	/	2.8	=	1.07 X	150,534	=	117,582	43,489
C. LIBRARIANS	0.6 (720:1)	0.3 (720:1)	0.3 (720:1)	=	1.2	/	1.0	=	1.20 X	50,006	=	43,805	16,202
D. HEALTH	0.6 (720:1)	0.3 (720:1)	0.3 (720:1)	=	1.2	/	1.0	=	1.20 X	45,357	=	39,732	14,696
E. EDUCATION TECHS	4.6 (090:1)	2.3 (090:1)	1.0 (225:1)	=	7.9	/	4.7	=	1.68 X	91,199	=	111,846	41,368
F. LIBRARY TECHS	0.9 (450:1)	0.5 (450:1)	0.5 (450:1)	=	1.9	/	2.0	=	.95 X	40,073	=	27,790	10,279
G. CLERICAL	2.3 (180:1)	1.2 (180:1)	1.3 (180:1)	=	4.8	/	5.0	=	.96 X	160,650	=	112,584	41,640
H. SCHOOL ADMIN.	1.5 (275:1)	0.8 (275:1)	0.8 (284:1)	=	3.1	/	3.0	=	1.03 X	220,439	=	165,748	61,304

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	22,977	8,584
B. Supplies and Equipment	346	478	214,866	110,896
C. Professional Development	59	59	36,639	13,688
D. Instructional Leadership Support	24	24	14,904	5,568
E. Co- and Extra-Curricular Student	34	114	21,114	26,448
F. System Administration/Support	220	220	136,620	51,040
G. Operations & Maintenance	1,013	1,204	629,073	279,328

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	405,843	150,106
B. Education & Library Technicians	36.00%	50,269	18,593
C. Clerical	29.00%	32,649	12,076
D. School Administrators	14.00%	23,205	8,583

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-128,848	-47,660
16 Adjustment for Title I Revenues	-85,637	-31,674

17 TOTALS	3927,656	1550,199
18 E.P.S. RATES	6,325	6,682

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2011	608.0	244.0	852.0		
	OCTOBER 2011	635.0	243.0	878.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	621.5 +	0.00	X	6,325.00	= 3,930,987.50
	9-12 PUPILS	243.5 +	8.66	X	6,682.00	= 1,684,933.12
	ADULT EDUC. COURSES AT .1	3.7		X	6,682.00	= 24,723.40
	K-8 EQUIV. INSTR. PUPILS	1.250		X	6,325.00	= 7,906.25
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,682.00	= 835.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4110	255.4	X .15	X	6,325.00	= 242,310.75
	9-12 DISADVANTAGED @ .4110	100.1	X .15	X	6,682.00	= 100,330.23
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,325.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,682.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	621.5		X	43.00	= 26,724.50
	9-12 STUDENT ASSESSMENT	243.5		X	43.00	= 10,470.50
	K-8 TECHNOLOGY RESOURCES	621.5		X	98.00	= 60,907.00
	9-12 TECHNOLOGY RESOURCES	243.5		X	296.00	= 72,076.00
	K-2 PUPILS	223.0	X .10	X	6,325.00	= 141,047.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,303,252.00
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,114,154.44
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,114,154.44

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	125,172.81	X	101.10%	=	126,549.71
32	SPECIAL EDUCATION - EPS ALLOCATION					930,905.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	48,429.81	X	101.10%	=	48,962.54
35	TRANSPORTATION - EPS ALLOCATION					375,063.31
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					124,290.66
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,605,771.22
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,719,925.66

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	WINTHROP				
	11/01/12	NEW HIGH SCH	540,983.33	95,415.38	636,398.71
	05/01/13	NEW HIGH SCH	0.00	137,680.27	137,680.27
42	TOTAL PRINCIPAL & INTEREST		540,983.33	233,095.65	774,078.98
43	APPROVED LEASES FOR 2011-12 - WINTHROP				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - WINTHROP				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - WINTHROP				0.00
47	TOTAL DEBT SERVICE ALLOCATION				774,078.98
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,494,004.64

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
WINTHROP	865.0	100.00%	8,494,004.64		0.00		8,494,004.64
TOTAL	865.0						8,494,004.64

		2011 STATE VALUATION	X MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
WINTHROP		603,950,000	7.800		4,710,810.00		8,494,004.64	4,710,810.00	100.00%	7.80M
TOTAL		603,950,000			4,710,810.00		8,494,004.64	4,710,810.00	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	8,494,004.64	4,710,810.00	3,783,194.64
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,494,004.64	4,710,810.00	3,783,194.64
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			41,458.42
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			26,886.00
59E LESS MAINECARE SEED - PRIVATE			40,129.06
59E LESS MAINECARE SEED - PUBLIC			1,356.93
60 ADJUSTED STATE CONTRIBUTION			3,727,136.23
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 55.46% STATE SHARE % = 44.54%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 56.12% STATE SHARE % = 43.88%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,683,102.20		