

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINTHROP

2005-06

485 - 287

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	369.0	229.0	598.0 (63%)	344.5 (37%)	942.5

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	21.7 (17:1)	14.3 (16:1)	23.0 (15:1)	=	59.0 /	67.0 =	.88 X	2882,490 =	1598,052	938,539
B. GUIDANCE	1.1 (350:1)	0.7 (350:1)	1.4 (250:1)	=	3.2 /	4.6 =	.70 X	211,253 =	93,163	54,714
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	1.0 =	1.20 X	53,948 =	40,785	23,953
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	1.0 =	1.20 X	45,062 =	34,067	20,007
E. EDUCATION TECHS	3.7 (100:1)	2.3 (100:1)	1.4 (250:1)	=	7.4 /	9.9 =	.75 X	149,810 =	70,786	41,572
F. LIBRARY TECHS	0.7 (500:1)	0.5 (500:1)	0.7 (500:1)	=	1.9 /	1.5 =	1.27 X	28,547 =	22,841	13,414
G. CLERICAL	1.8 (200:1)	1.1 (200:1)	1.7 (200:1)	=	4.6 /	7.0 =	.66 X	173,080 =	71,967	42,266
H. SCHOOL ADMIN.	1.2 (305:1)	0.8 (305:1)	1.1 (315:1)	=	3.1 /	4.5 =	.69 X	276,929 =	120,381	70,700

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	18,538	10,680
B. Supplies and Equipment	295	408	176,410	140,556
C. Professional Development	50	50	29,900	17,225
D. Instructional Leadership Support	20	20	11,960	6,890
E. Co- and Extra-Curricular Student	28	97	16,744	33,417
F. System Administration/Support	341	338	203,918	116,441
G. Operations & Maintenance	907	1,078	542,386	371,371

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	335,553	197,070
B. Education & Library Technicians	36.00%	33,706	19,795
C. Clerical	29.00%	20,870	12,257
D. School Administrators	14.00%	16,853	9,898

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-123,878	-72,743
16 Adjustment for Title I Revenues	-81,158	-47,664

17 TOTALS	3253,843	2020,357
18 E.P.S. RATES	5,441	5,865

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	625.0	355.0	980.0		
	OCTOBER 2002	641.0	364.0	1,005.0		
	APRIL 2003	628.0	338.0	966.0		
	OCTOBER 2003	597.0	332.0	929.0		
	APRIL 2004	600.0	335.0	935.0		
	OCTOBER 2004	584.0	342.0	926.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	592.0 +	20.50	X	5,441.00	= 3,332,612.50
	9-12 PUPILS	338.5 +	5.83	X	5,865.00	= 2,019,495.45
	ADULT EDUC. COURSES AT .1	7.6		X	5,865.00	= 44,574.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,441.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	5,865.00	= 2,932.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2923	173.0	X .15	X	5,441.00	= 141,193.95
	9-12 DISADVANTAGED @ .2923	98.9	X .15	X	5,865.00	= 87,007.28
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,441.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,865.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	592.0		X	100.00	= 59,200.00
	9-12 STUDENT ASSESSMENT	338.5		X	100.00	= 33,850.00
	K-8 TECHNOLOGY RESOURCES	592.0		X	83.00	= 49,136.00
	9-12 TECHNOLOGY RESOURCES	338.5		X	252.00	= 85,302.00
	K-2 PUPILS	197.0	X .10	X	5,441.00	= 107,187.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,962,491.38
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					5,008,492.75
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,008,492.75

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	99,432.19	X	101.80%	=	101,221.97
32	SPECIAL EDUCATION - EPS ALLOCATION					679,288.81
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	56,138.92	X	101.80%	=	57,149.42
35	TRANSPORTATION - EPS ALLOCATION					342,966.19
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					18,258.22
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,198,884.61
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,207,377.36

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05	HIGH SCHOOL ADDN	143,600.00	21,669.97	165,269.97
	05/01/06	HIGH SCHOOL ADDN	0.00	18,222.85	18,222.85
	11/01/05	MIDDLE SCH ADDITION	101,487.60	15,314.98	116,802.58
	05/01/06	MIDDLE SCH ADDITION	0.00	12,878.77	12,878.77
	11/01/05	NEW HIGH SCH	540,982.39	221,194.51	762,176.90
	05/01/06	NEW HIGH SCH	0.00	212,606.41	212,606.41
42	TOTAL PRINCIPAL & INTEREST		786,069.99	501,887.49	1,287,957.48
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,287,957.48
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,495,334.84

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2004 STATE	MILL	LOCAL	OR	TOTAL	LOCAL			
	YEAR	PUPILS	VALUATION	X	EXPECTATION	=	CONTRIBUTION	ALLOCATION			
WINTHROP	930.5	100.00%	342,250,000	8.26			2,826,985.00	7,495,334.84	2,826,985.00	100.00%	8.26M
TOTAL	930.5		342,250,000				2,826,985.00	7,495,334.84	2,826,985.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,495,334.84	2,826,985.00	4,668,349.84
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,495,334.84	2,826,985.00	4,668,349.84
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
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			0.00
60 ADJUSTED STATE CONTRIBUTION			4,668,349.84
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 37.72% STATE SHARE % = 62.28%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 37.72% STATE SHARE % = 62.28%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,449,333.47		