

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

2009-10

485 - 287

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	397	178	575	299	874
10 ATTENDING PUPILS (OCTOBER 2008)	409	197	606	267	873
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	403.0	187.5	590.5 (68%)	283.0 (32%)	873.5

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	23.7 (17:1)	11.7 (16:1)	18.9 (15:1)	=	54.3 /	61.0 =	=	.89 X	3037,239 =	=	1838,137	865,006
B. GUIDANCE	1.2 (350:1)	0.5 (350:1)	1.1 (250:1)	=	2.8 /	4.6 =	=	.61 X	260,826 =	=	108,191	50,913
C. LIBRARIANS	0.5 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.1 /	1.0 =	=	1.10 X	61,284 =	=	45,840	21,572
D. HEALTH	0.5 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.1 /	1.0 =	=	1.10 X	39,374 =	=	29,451	13,860
E. EDUCATION TECHS	4.0 (100:1)	1.9 (100:1)	1.1 (250:1)	=	7.0 /	9.0 =	=	.78 X	162,372 =	=	86,122	40,528
F. LIBRARY TECHS	0.8 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.8 /	1.5 =	=	1.20 X	31,263 =	=	25,511	12,005
G. CLERICAL	2.0 (200:1)	0.9 (200:1)	1.4 (200:1)	=	4.3 /	5.1 =	=	.84 X	152,753 =	=	87,253	41,060
H. SCHOOL ADMIN.	1.3 (305:1)	0.6 (305:1)	0.9 (315:1)	=	2.8 /	3.0 =	=	.93 X	209,370 =	=	132,406	62,308

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	20,668	9,905
B. Supplies and Equipment	329	455	194,275	128,765
C. Professional Development	56	56	33,068	15,848
D. Instructional Leadership Support	23	23	13,582	6,509
E. Co- and Extra-Curricular Student	32	108	18,896	30,564
F. System Administration/Support	210	210	124,005	59,430
G. Operations & Maintenance	962	1,143	568,061	323,469

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	384,108	180,757
B. Education & Library Technicians	36.00%	40,188	18,912
C. Clerical	29.00%	25,303	11,907
D. School Administrators	14.00%	18,537	8,723

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-142,085	-66,872
16 Adjustment for Title I Revenues	-68,785	-32,369

17 TOTALS	3582,730	1802,798
18 E.P.S. RATES	6,067	6,370

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	561.0	338.0	899.0		
	OCTOBER 2006	556.0	309.0	865.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	586.0 +	0.00	X	6,067.00	= 3,555,262.00
	9-12 PUPILS	273.5 +	23.50	X	6,370.00	= 1,891,890.00
	ADULT EDUC. COURSES AT .1	4.2		X	6,370.00	= 26,754.00
	K-8 EQUIV. INSTR. PUPILS	0.625		X	6,067.00	= 3,791.88
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,370.00	= 3,185.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3278	192.1	X .15	X	6,067.00	= 174,820.61
	9-12 DISADVANTAGED @ .3278	89.7	X .15	X	6,370.00	= 85,708.35
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	6,067.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,370.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	586.0		X	41.00	= 24,026.00
	9-12 STUDENT ASSESSMENT	273.5		X	41.00	= 11,213.50
	K-8 TECHNOLOGY RESOURCES	586.0		X	93.00	= 54,498.00
	9-12 TECHNOLOGY RESOURCES	273.5		X	281.00	= 76,853.50
	K-2 PUPILS	209.5	X .10	X	6,067.00	= 127,103.65
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,035,106.49
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					5,854,053.29
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,854,053.29

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	117,333.45	X	102.90%	=	120,736.12
32	SPECIAL EDUCATION - EPS ALLOCATION					935,298.12
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	51,940.62	X	102.90%	=	53,446.90
35	TRANSPORTATION - EPS ALLOCATION					351,945.15
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					64,123.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,525,549.29
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,379,602.58

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	WINTHROP				
	11/01/09	HIGH SCHOOL ADDN	143,600.00	7,432.74	151,032.74
	05/01/10	HIGH SCHOOL ADDN	0.00	3,806.12	3,806.12
	11/01/09	MIDDLE SCH ADDITION	101,487.60	5,253.00	106,740.60
	05/01/10	MIDDLE SCH ADDITION	0.00	2,689.93	2,689.93
	11/01/09	NEW HIGH SCH	540,983.33	183,122.87	724,106.20
	05/01/10	NEW HIGH SCH	0.00	172,167.96	172,167.96
42	TOTAL PRINCIPAL & INTEREST		786,070.93	374,472.62	1,160,543.55
43	APPROVED LEASES FOR 2008-09 - WINTHROP				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - WINTHROP				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - WINTHROP				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,160,543.55
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,540,146.13

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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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		
	859.5 100.00%	8,540,146.13	0.00	8,540,146.13		
TOTAL	859.5			8,540,146.13		
WINTHROP	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	
	576,600,000	6.690	3,857,454.00	8,540,146.13	3,857,454.00 100.00%	
TOTAL	576,600,000		3,857,454.00	8,540,146.13	3,857,454.00 100.00%	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			8,540,146.13	3,857,454.00	4,682,692.13
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			8,540,146.13	3,857,454.00	4,682,692.13
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
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					207,576.00
60	ADJUSTED STATE CONTRIBUTION					4,478,221.13
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 45.17%	STATE SHARE % = 54.83%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 47.56%	STATE SHARE % = 52.44%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			8,721,199.33		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	276,473.13	291,590.38	0.00	0.00
August	276,473.13	291,590.38	0.00	0.00
September	276,473.13	291,590.38	0.00	0.00
October	276,473.13	291,590.38	0.00	0.00
November	276,473.13	291,590.38	981,879.54	981,879.54
December	276,473.13	291,590.38	0.00	0.00
Janurary	276,473.13	291,590.38	0.00	0.00
February	276,473.13	255,308.98	0.00	0.00
March	276,473.13	255,308.98	0.00	0.00
April	276,473.13	255,308.98	0.00	0.00
May	276,473.13	255,308.99	178,664.01	178,664.01
June	276,473.15	255,308.99	0.00	0.00
Total	3,317,677.58	3,317,677.58	1,160,543.55	1,160,543.55