

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINSLOW

2011-12

481 - 892

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	562	305	867	459	1,326
10 ATTENDING PUPILS (OCTOBER 2010)	528	286	814	471	1,285
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	545.0	295.5	840.5 ( 64%)	465.0 ( 36%)	1,305.5

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	32.1 (17:1)	18.5 (16:1)	31.0 (15:1)	=	81.6 /	98.0 =	=	.83 X	5018,571 =	=	2665,865	1499,549
B. GUIDANCE	1.6 (350:1)	0.8 (350:1)	1.9 (250:1)	=	4.3 /	4.9 =	=	.88 X	235,056 =	=	132,383	74,466
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	3.0 =	=	.57 X	171,362 =	=	62,513	35,163
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.6 (800:1)	=	1.7 /	2.7 =	=	.63 X	125,183 =	=	50,474	28,391
E. EDUCATION TECHS	5.5 (100:1)	3.0 (100:1)	1.9 (250:1)	=	10.4 /	9.0 =	=	1.16 X	173,490 =	=	128,799	72,449
F. LIBRARY TECHS	1.1 (500:1)	0.6 (500:1)	0.9 (500:1)	=	2.6 /	0.0 =	=	2.60 X	0 =	=	23,556	13,250
G. CLERICAL	2.7 (200:1)	1.5 (200:1)	2.3 (200:1)	=	6.5 /	8.4 =	=	.77 X	263,350 =	=	129,779	73,001
H. SCHOOL ADMIN.	1.8 (305:1)	1.0 (305:1)	1.5 (315:1)	=	4.3 /	5.1 =	=	.84 X	394,895 =	=	212,296	119,416

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	31,099	17,205
B. Supplies and Equipment	342	473	287,451	219,945
C. Professional Development	58	58	48,749	26,970
D. Instructional Leadership Support	24	24	20,172	11,160
E. Co- and Extra-Curricular Student	34	113	28,577	52,545
F. System Administration/Support	218	218	183,229	101,370
G. Operations & Maintenance	1,002	1,191	842,181	553,815

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	553,135	311,138
B. Education & Library Technicians	36.00%	54,848	30,852
C. Clerical	29.00%	37,636	21,170
D. School Administrators	14.00%	29,721	16,718

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-123,363	-69,383
16 Adjustment for Title I Revenues	-155,644	-87,549

17 TOTALS	5243,455	3121,639
18 E.P.S. RATES	6,238	6,713

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	883.0	405.0	1,288.0		
	OCTOBER 2008	878.0	401.0	1,279.0		
	APRIL 2009	871.0	399.0	1,270.0		
	OCTOBER 2009	877.0	385.0	1,262.0		
	APRIL 2010	867.0	427.0	1,294.0		
	OCTOBER 2010	815.0	380.0	1,195.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X X X X	SAU EPS RATES	
	K-8 PUPILS	841.0 +	24.16	X	6,238.00	= 5,396,868.08
	9-12 PUPILS	403.5 +	0.00	X	6,713.00	= 2,708,695.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,713.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.375		X	6,238.00	= 2,339.25
	9-12 EQUIV. INSTR. PUPILS	0.625		X	6,713.00	= 4,195.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4160	349.9	X .15	X	6,238.00	= 327,401.43
	9-12 DISADVANTAGED @ .4160	167.9	X .15	X	6,713.00	= 169,066.91
	K-8 LIMITED ENGLISH PROF.	8.0	X .700	X	6,238.00	= 34,932.80
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,713.00	= 9,398.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	841.0		X	43.00	= 36,163.00
	9-12 STUDENT ASSESSMENT	403.5		X	43.00	= 17,350.50
	K-8 TECHNOLOGY RESOURCES	841.0		X	97.00	= 81,577.00
	9-12 TECHNOLOGY RESOURCES	403.5		X	293.00	= 118,225.50
	K-2 PUPILS	253.5	X .10	X	6,238.00	= 158,133.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					9,064,347.10
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					8,792,416.68
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,792,416.68

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	125,894.25	X	101.60%	=	127,908.56
32	SPECIAL EDUCATION - EPS ALLOCATION					1,409,788.85
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	160,844.48	X	101.60%	=	163,417.99
35	TRANSPORTATION - EPS ALLOCATION					638,928.34
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					26,668.20
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,366,711.94
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					11,159,128.62

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	WINSLOW				
		10/01/11 NEW ELEM SCHOOL	435,000.00	10,440.14	445,440.14
42	TOTAL PRINCIPAL & INTEREST		435,000.00	10,440.14	445,440.14
43	APPROVED LEASES FOR 2010-11 - WINSLOW				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - WINSLOW				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - WINSLOW				0.00
47	TOTAL DEBT SERVICE ALLOCATION				445,440.14
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,604,568.76

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
WINSLOW	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	1,244.5	11,604,568.76	0.00	11,604,568.76		
TOTAL	1,244.5			11,604,568.76		
WINSLOW	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION		
	574,350,000	7.470	4,290,394.50	11,604,568.76	4,290,394.50 100.00% 7.47M	
TOTAL	574,350,000		4,290,394.50	11,604,568.76	4,290,394.50 100.00% 7.47M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			11,604,568.76	4,290,394.50	7,314,174.26
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			11,604,568.76	4,290,394.50	7,314,174.26
51	PLUS AUDIT ADJUSTMENTS					0.00
52	LESS AUDIT ADJUSTMENTS					16,598.73
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
59E	LESS MAINECARE SEED					106.39
60	ADJUSTED STATE CONTRIBUTION					7,297,469.14
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 36.97%	STATE SHARE % = 63.03%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 37.12%	STATE SHARE % = 62.88%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			11,876,499.18		

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

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	571,002.41	571,011.28	0.00	0.00
August	571,002.41	571,011.28	0.00	0.00
September	571,002.41	571,011.28	0.00	0.00
October	571,002.41	571,011.28	445,440.14	445,440.14
November	571,002.41	571,011.28	0.00	0.00
December	571,002.41	571,011.28	0.00	0.00
Janurary	571,002.41	571,011.28	0.00	0.00
February	571,002.41	571,011.28	0.00	0.00
March	571,002.41	571,011.28	0.00	0.00
April	571,002.41	571,011.29	0.00	0.00
May	571,002.41	571,011.29	0.00	0.00
June	571,002.49	570,904.90	0.00	0.00
Total	6,852,029.00	6,852,029.00	445,440.14	445,440.14