

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINSLOW

2006-07

481 - 052

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	518.0	325.0	843.0 (59%)	574.5 (41%)	1,417.5

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	30.5 (17:1)	20.3 (16:1)	38.3 (15:1)	=	89.1 /	103.3 =	.86 X	4512,088 =	2289,434	1590,962
B. GUIDANCE	1.5 (350:1)	0.9 (350:1)	2.3 (250:1)	=	4.7 /	7.0 =	.67 X	262,380 =	103,719	72,076
C. LIBRARIANS	0.6 (800:1)	0.4 (800:1)	0.7 (800:1)	=	1.7 /	3.0 =	.57 X	131,740 =	44,304	30,788
D. HEALTH	0.6 (800:1)	0.4 (800:1)	0.7 (800:1)	=	1.7 /	2.0 =	.85 X	76,627 =	38,428	26,705
E. EDUCATION TECHS	5.2 (100:1)	3.3 (100:1)	2.3 (250:1)	=	10.8 /	11.0 =	.98 X	193,961 =	112,148	77,934
F. LIBRARY TECHS	1.0 (500:1)	0.7 (500:1)	1.1 (500:1)	=	2.8 /	1.0 =	2.80 X	20,298 =	33,532	23,302
G. CLERICAL	2.6 (200:1)	1.6 (200:1)	2.9 (200:1)	=	7.1 /	8.9 =	.80 X	228,808 =	107,997	75,049
H. SCHOOL ADMIN.	1.7 (305:1)	1.1 (305:1)	1.8 (315:1)	=	4.6 /	4.0 =	1.15 X	286,251 =	194,222	134,967

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	26,976	18,384
B. Supplies and Equipment	302	418	254,586	240,141
C. Professional Development	51	51	42,993	29,300
D. Instructional Leadership Support	20	20	16,860	11,490
E. Co- and Extra-Curricular Student	29	99	24,447	56,876
F. System Administration/Support	349	346	294,207	198,777
G. Operations & Maintenance	929	1,104	783,147	634,248

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	470,418	326,901
B. Education & Library Technicians	36.00%	52,445	36,445
C. Clerical	29.00%	31,319	21,764
D. School Administrators	14.00%	27,191	18,895

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-105,963	-73,625
16 Adjustment for Title I Revenues	-109,491	-76,087

17 TOTALS	4732,917	3475,291
18 E.P.S. RATES	5,614	6,049

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	823.0	538.0	1,361.0		
	OCTOBER 2003	826.0	529.0	1,355.0		
	APRIL 2004	826.0	525.0	1,351.0		
	OCTOBER 2004	838.0	501.0	1,339.0		
	APRIL 2005	852.0	498.0	1,350.0		
	OCTOBER 2005	837.0	467.0	1,304.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	844.5 +	0.00	X	5,614.00	= 4,741,023.00
	9-12 PUPILS	482.5 +	27.16	X	6,049.00	= 3,082,933.34
	ADULT EDUC. COURSES AT .1	0.0		X	6,049.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,614.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.125		X	6,049.00	= 6,805.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2535	214.1	X .15	X	5,614.00	= 180,293.61
	9-12 DISADVANTAGED @ .2535	122.3	X .15	X	6,049.00	= 110,968.91
	K-8 LIMITED ENGLISH PROF.	2.0	X .500	X	5,614.00	= 5,614.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .500	X	6,049.00	= 9,073.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	844.5		X	79.00	= 66,715.50
	9-12 STUDENT ASSESSMENT	482.5		X	79.00	= 38,117.50
	K-8 TECHNOLOGY RESOURCES	844.5		X	85.00	= 71,782.50
	9-12 TECHNOLOGY RESOURCES	482.5		X	258.00	= 124,485.00
	K-2 PUPILS	274.0	X .10	X	5,614.00	= 153,823.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,591,635.59
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					7,732,472.03
30	ADJUSTED TOTAL OPERATING ALLOCATION					7,732,472.03

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	105,490.44	X	102.40%	=	108,022.21
32	SPECIAL EDUCATION - EPS ALLOCATION					1,427,135.83
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	120,057.84	X	102.40%	=	122,939.23
35	TRANSPORTATION - EPS ALLOCATION					420,239.26
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					63,616.63
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,141,953.16
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					9,874,425.19

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	10/01/06	NEW ELEM SCHOOL	435,000.00	89,553.22	524,553.22
	04/01/07	NEW ELEM SCHOOL	0.00	74,654.46	74,654.46
42	TOTAL PRINCIPAL & INTEREST		435,000.00	164,207.68	599,207.68
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				9,576.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				608,783.68
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				10,483,208.87

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
WINSLOW	1,327.0	100.00%	393,250,000	7.60	2,988,700.00	10,483,208.87	2,988,700.00	100.00%	7.60M
TOTAL	1,327.0		393,250,000		2,988,700.00	10,483,208.87	2,988,700.00	100.00%	7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,483,208.87	2,988,700.00	7,494,508.87
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	10,483,208.87	2,988,700.00	7,494,508.87
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			2,766.25-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			7,491,742.62
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 28.51% STATE SHARE % = 71.49%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 28.54% STATE SHARE % = 71.46%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,342,372.43		