

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINTHROP

2006-07

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 2005	372.5	216.0	588.5 (63%)	342.0 (37%)	930.5

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	21.9 (17:1)	13.5 (16:1)	22.8 (15:1)	=	58.2 /	66.0 =	.88 X	2880,940 =	1597,193	938,034
B. GUIDANCE	1.1 (350:1)	0.6 (350:1)	1.4 (250:1)	=	3.1 /	4.6 =	.67 X	222,776 =	94,034	55,226
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	1.0 =	1.20 X	55,556 =	42,000	24,667
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	1.0 =	1.20 X	47,059 =	35,577	20,894
E. EDUCATION TECHS	3.7 (100:1)	2.2 (100:1)	1.4 (250:1)	=	7.3 /	11.7 =	.62 X	196,684 =	76,825	45,119
F. LIBRARY TECHS	0.7 (500:1)	0.4 (500:1)	0.7 (500:1)	=	1.8 /	1.5 =	1.20 X	31,491 =	23,807	13,982
G. CLERICAL	1.9 (200:1)	1.1 (200:1)	1.7 (200:1)	=	4.7 /	6.0 =	.78 X	156,450 =	76,880	45,151
H. SCHOOL ADMIN.	1.2 (305:1)	0.7 (305:1)	1.1 (315:1)	=	3.0 /	4.0 =	.75 X	262,057 =	123,822	72,721

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	18,832	10,944
B. Supplies and Equipment	302	418	177,727	142,956
C. Professional Development	51	51	30,014	17,442
D. Instructional Leadership Support	20	20	11,770	6,840
E. Co- and Extra-Curricular Student	29	99	17,067	33,858
F. System Administration/Support	349	346	205,387	118,332
G. Operations & Maintenance	929	1,104	546,717	377,568

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	336,073	197,376
B. Education & Library Technicians	36.00%	36,228	21,276
C. Clerical	29.00%	22,295	13,094
D. School Administrators	14.00%	17,335	10,181

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-125,045	-73,433
16 Adjustment for Title I Revenues	-110,007	-64,607

17 TOTALS	3254,530	2027,620
18 E.P.S. RATES	5,530	5,929

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2005	590.0	326.0	916.0		
	OCTOBER 2005	578.0	335.0	913.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	584.0 +	12.16	X	5,530.00	= 3,296,764.80
	9-12 PUPILS	330.5 +	4.16	X	5,929.00	= 1,984,199.14
	ADULT EDUC. COURSES AT .1	7.6		X	5,929.00	= 45,060.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,530.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.250		X	5,929.00	= 7,411.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2993	174.8	X .15	X	5,530.00	= 144,996.60
	9-12 DISADVANTAGED @ .2993	98.9	X .15	X	5,929.00	= 87,956.72
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,530.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,929.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	584.0		X	79.00	= 46,136.00
	9-12 STUDENT ASSESSMENT	330.5		X	79.00	= 26,109.50
	K-8 TECHNOLOGY RESOURCES	584.0		X	85.00	= 49,640.00
	9-12 TECHNOLOGY RESOURCES	330.5		X	258.00	= 85,269.00
	K-2 PUPILS	199.5	X .10	X	5,530.00	= 110,323.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					5,883,866.91
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					5,295,480.21
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,295,480.21

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	127,619.00	X	102.40%	=	130,681.86
32	SPECIAL EDUCATION - EPS ALLOCATION					856,655.81
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	50,947.83	X	102.40%	=	52,170.58
35	TRANSPORTATION - EPS ALLOCATION					323,019.59
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					36,133.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,398,661.16
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,694,141.37

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	HIGH SCHOOL ADDN	143,600.00	18,222.85	161,822.85
	05/01/07	HIGH SCHOOL ADDN	0.00	14,685.98	14,685.98
	11/01/06	MIDDLE SCH ADDITION	101,487.60	12,878.77	114,366.37
	05/01/07	MIDDLE SCH ADDITION	0.00	10,379.14	10,379.14
	11/01/06	NEW HIGH SCH	540,982.39	212,606.41	753,588.80
	05/01/07	NEW HIGH SCH	0.00	203,680.21	203,680.21
42	TOTAL PRINCIPAL & INTEREST		786,069.99	472,453.36	1,258,523.35
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,258,523.35
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,952,664.72

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2005 STATE	MILL	LOCAL	TOTAL	LOCAL						
	YEAR	PUPILS	VALUATION	X	EXPECTATION	=	CONTRIBUTION	OR	ALLOCATION	TOTAL	CONTRIBUTION		
WINTHROP	914.5	100.00%	387,950,000	7.60	2,948,420.00	7,952,664.72	2,948,420.00	100.00%	7.60M				
TOTAL	914.5		387,950,000		2,948,420.00	7,952,664.72	2,948,420.00	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	7,952,664.72	2,948,420.00	5,004,244.72
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,952,664.72	2,948,420.00	5,004,244.72
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A M RSA 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			5,004,244.72
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 37.07% STATE SHARE % = 62.93%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 37.07% STATE SHARE % = 62.93%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,541,051.42		