

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

WINSLOW

2007-08

481 - 052

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	514	314	828	528	1,356
10 ATTENDING PUPILS (OCTOBER 2006)	539	288	827	535	1,362
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	526.5	301.0	827.5 (61%)	531.5 (39%)	1,359.0

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	31.0 (17:1)	18.8 (16:1)	35.4 (15:1)	=	85.2	/	103.2	=	.83 X	4705,012	=	2382,148	1523,012
B. GUIDANCE	1.5 (350:1)	0.9 (350:1)	2.1 (250:1)	=	4.5	/	4.0	=	1.13 X	184,751	=	127,349	81,420
C. LIBRARIANS	0.7 (800:1)	0.4 (800:1)	0.7 (800:1)	=	1.8	/	2.6	=	.69 X	119,559	=	50,323	32,173
D. HEALTH	0.7 (800:1)	0.4 (800:1)	0.7 (800:1)	=	1.8	/	2.0	=	.90 X	77,872	=	42,752	27,333
E. EDUCATION TECHS	5.3 (100:1)	3.0 (100:1)	2.1 (250:1)	=	10.4	/	4.8	=	2.17 X	78,161	=	103,461	66,148
F. LIBRARY TECHS	1.1 (500:1)	0.6 (500:1)	1.1 (500:1)	=	2.8	/	1.0	=	2.80 X	17,686	=	30,208	19,313
G. CLERICAL	2.6 (200:1)	1.5 (200:1)	2.7 (200:1)	=	6.8	/	8.8	=	.77 X	247,137	=	116,080	74,215
H. SCHOOL ADMIN.	1.7 (305:1)	1.0 (305:1)	1.7 (315:1)	=	4.4	/	4.9	=	.90 X	349,476	=	191,862	122,666

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	27,308	17,540
B. Supplies and Equipment	311	430	257,353	228,545
C. Professional Development	52	52	43,030	27,638
D. Instructional Leadership Support	21	21	17,378	11,162
E. Co- and Extra-Curricular Student	30	102	24,825	54,213
F. System Administration/Support	359	356	297,073	189,214
G. Operations & Maintenance	956	1,136	791,090	603,784

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	494,489	316,148
B. Education & Library Technicians	36.00%	48,121	30,766
C. Clerical	29.00%	33,663	21,522
D. School Administrators	14.00%	26,861	17,173

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-110,238	-70,482
16 Adjustment for Title I Revenues	-114,435	-73,163

17 TOTALS	4880,700	3320,338
18 E.P.S. RATES	5,898	6,247

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINSLOW

2007-08

481 - 052

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	830.0	431.0	1,261.0		
	OCTOBER 2006	831.0	420.0	1,251.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	830.5 +	5.16	X	5,898.00	= 4,928,722.68
	9-12 PUPILS	425.5 +	48.16	X	6,247.00	= 2,958,954.02
	ADULT EDUC. COURSES AT .1	0.5		X	6,247.00	= 3,123.50
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,898.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	2.875		X	6,247.00	= 17,960.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3093	256.9	X .15	X	5,898.00	= 227,279.43
	9-12 DISADVANTAGED @ .3093	131.6	X .15	X	6,247.00	= 123,315.78
	K-8 LIMITED ENGLISH PROF.	13.0	X .300	X	5,898.00	= 23,002.20
	9-12 LIMITED ENGLISH PROF.	3.0	X .300	X	6,247.00	= 5,622.30
	TRANSITION ADJUST. FOR LIMITED ENGLISH PROF. (> 15 STUDENTS AND < 26)					= 11,656.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	830.5		X	40.00	= 33,220.00
	9-12 STUDENT ASSESSMENT	425.5		X	40.00	= 17,020.00
	K-8 TECHNOLOGY RESOURCES	830.5		X	87.00	= 72,253.50
	9-12 TECHNOLOGY RESOURCES	425.5		X	265.00	= 112,757.50
	K-2 PUPILS	275.5	X .10	X	5,898.00	= 162,489.90
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					8,697,377.34
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					8,262,508.47
30	ADJUSTED TOTAL OPERATING ALLOCATION					8,262,508.47

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINSLOW

2007-08

481 - 052

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	97,921.78	X	102.90%	=	100,761.51
32	SPECIAL EDUCATION - EPS ALLOCATION					1,519,712.55
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	141,904.02	X	102.90%	=	146,019.24
35	TRANSPORTATION - EPS ALLOCATION					432,426.20
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					75,524.37
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,274,443.87
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					10,536,952.34

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	10/01/07 NEW ELEM SCHOOL	435,000.00	74,122.94		509,122.94
	04/01/08 NEW ELEM SCHOOL	0.00	59,115.44		59,115.44
42	TOTAL PRINCIPAL & INTEREST	435,000.00	133,238.38		568,238.38
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				568,238.38
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				11,105,190.72

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.	2006 STATE	MILL	LOCAL	TOTAL	LOCAL		
	YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR ALLOCATION	CONTRIBUTION		
WINSLOW	1,256.0	100.00% 437,650,000	7.44	3,256,116.00	11,105,190.72	3,256,116.00	100.00%	7.44M
TOTAL	1,256.0	437,650,000		3,256,116.00	11,105,190.72	3,256,116.00	100.00%	7.44M

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

WINSLOW

2007-08

481 - 052

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,105,190.72	3,256,116.00	7,849,074.72
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	11,105,190.72	3,256,116.00	7,849,074.72
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			1,984.60-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			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			7,847,090.12
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 29.32%		STATE SHARE % = 70.68%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 29.34%		STATE SHARE % = 70.66%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	11,540,059.59		