

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITEFIELD

2008-09

473 - 132

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	117	88	205	0	205
10 ATTENDING PUPILS (OCTOBER 2007)	124	78	202	0	202
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	120.5	83.0	203.5 (100%)	0.0 ( 0%)	203.5

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	7.1 (17:1)	5.2 (16:1)	0.0 (15:1)	=	12.3 /	16.0 =	=	.77 X	709,609 =	=	546,399	0
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.5 /	0.7 =	=	.71 X	40,022 =	=	28,416	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,933	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.4 =	=	.75 X	19,087 =	=	14,315	0
E. EDUCATION TECHS	1.2 (100:1)	0.8 (100:1)	0.0 (250:1)	=	2.0 /	0.0 =	=	2.00 X	0 =	=	24,658	0
F. LIBRARY TECHS	0.2 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.4 /	0.4 =	=	1.00 X	7,515 =	=	7,515	0
G. CLERICAL	0.6 (200:1)	0.4 (200:1)	0.0 (200:1)	=	1.0 /	2.4 =	=	.42 X	68,001 =	=	28,560	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.3 (305:1)	0.0 (315:1)	=	0.7 /	1.1 =	=	.64 X	75,699 =	=	48,447	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	6,919	0
B. Supplies and Equipment	320	442	65,120	0
C. Professional Development	54	54	10,989	0
D. Instructional Leadership Support	22	22	4,477	0
E. Co- and Extra-Curricular Student	31	105	6,309	0
F. System Administration/Support	204	204	41,514	0
G. Operations & Maintenance	935	1,111	190,273	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	113,632	0
B. Education & Library Technicians	36.00%	11,582	0
C. Clerical	29.00%	8,282	0
D. School Administrators	14.00%	6,783	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-42,722	0
16 Adjustment for Title I Revenues	-36,721	0

17 TOTALS	1093,679	0
18 E.P.S. RATES	5,374	6,137

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITEFIELD

2008-09

473 - 132

## =====

## A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	240.0	135.0	375.0		
	OCTOBER 2005	206.0	140.0	346.0		
	APRIL 2006	225.0	131.0	356.0		
	OCTOBER 2006	198.0	142.0	340.0		
	APRIL 2007	204.0	146.0	350.0		
	OCTOBER 2007	204.0	134.0	338.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	204.0 +	8.83	X	5,374.00	= 1,143,748.42
	9-12 PUPILS	140.0 +	0.00	X	6,137.00	= 859,180.00
	ADULT EDUC. COURSES AT .1	1.1		X	6,137.00	= 6,750.70
	K-8 EQUIV. INSTR. PUPILS	0.375		X	5,374.00	= 2,015.25
	9-12 EQUIV. INSTR. PUPILS	0.750		X	6,137.00	= 4,602.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3039	62.0	X .15	X	5,374.00	= 49,978.20
	9-12 DISADVANTAGED @ .3039	42.5	X .15	X	6,137.00	= 39,123.38
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,374.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,137.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	204.0		X	40.00	= 8,160.00
	9-12 STUDENT ASSESSMENT	140.0		X	40.00	= 5,600.00
	K-8 TECHNOLOGY RESOURCES	204.0		X	90.00	= 18,360.00
	9-12 TECHNOLOGY RESOURCES	140.0		X	273.00	= 38,220.00
	K-2 PUPILS	56.0	X .10	X	5,374.00	= 30,094.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,205,833.10
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,139,658.10
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,139,658.10

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITEFIELD

2008-09

473 - 132

=====

B. OTHER SUBSIDIZABLE COSTS

-----

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	26,597.83	X	102.90%	=	27,369.17
32	SPECIAL EDUCATION - EPS ALLOCATION					382,686.90
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	22,183.25	X	102.90%	=	22,826.56
35	TRANSPORTATION - EPS ALLOCATION					196,991.48
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					18,433.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					648,307.11
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,787,965.21

C. DEBT SERVICE ALLOCATIONS

-----

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - WHITEFIELD				2,862.12
43A	APPROVED LEASE PURCHASES FOR 2007-08 - WHITEFIELD				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - WHITEFIELD				12,636.40
47	TOTAL DEBT SERVICE ALLOCATION				15,498.52
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,803,463.73

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITEFIELD

2008-09

473 - 132

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION	
--	--	--	--	--	------------------	--------------------	--

---

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
WHITEFIELD	344.0		2,803,463.73		0.00		2,803,463.73
TOTAL	344.0						2,803,463.73

		2007 STATE VALUATION	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
WHITEFIELD		158,400,000	6.790		1,075,536.00		2,803,463.73	1,075,536.00	100.00% 6.79M
TOTAL		158,400,000			1,075,536.00		2,803,463.73	1,075,536.00	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
---------------------------	--	--	--	--	------------------	--------------------	--------------------

---

49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				2,803,463.73	1,075,536.00	1,727,927.73
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				2,803,463.73	1,075,536.00	1,727,927.73
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						125.00
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						1,728,052.73
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):				LOCAL SHARE % = 38.36%	STATE SHARE % = 61.64%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):				LOCAL SHARE % = 38.36%	STATE SHARE % = 61.64%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION				2,869,638.73		

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

WHITEFIELD

2008-09

473 - 132

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	144,004.39	147,161.97	0.00	0.00
August	144,004.39	147,161.97	0.00	0.00
September	144,004.39	0.00	0.00	0.00
October	144,004.39	294,323.94	0.00	0.00
November	144,004.39	147,161.98	0.00	0.00
December	144,004.39	147,161.98	0.00	0.00
Janurary	144,004.39	147,234.89	0.00	0.00
February	144,004.39	139,569.20	0.00	0.00
March	144,004.39	139,569.20	0.00	0.00
April	144,004.39	139,569.20	0.00	0.00
May	144,004.39	139,569.20	0.00	0.00
June	144,004.44	139,569.20	0.00	0.00
Total	1,728,052.73	1,728,052.73	0.00	0.00