

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITING

2008-09

474 - 134

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2007)	26	13	39	0	39
10	ATTENDING PUPILS (OCTOBER 2007)	30	9	39	0	39
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	28.0	11.0	39.0 (100%)	0.0 (0%)	39.0

	Position	K-5	6-8	9-12		E.P.S. FTE	/	Actual FTE		Ratio X	EPS Tot Salary		Elementary Salary		Secondary Salary
A.	TEACHERS	1.6 (17:1)	0.7 (16:1)	0.0 (15:1)	=	2.3	/	3.1	=	.74 X	155,708	=	115,224	=	0
B.	GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1	/	0.0	=	.10 X	0	=	2,978	=	0
C.	LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0	/	0.0	=	.00 X	0	=	0	=	0
D.	HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0	/	0.0	=	.00 X	0	=	0	=	0
E.	EDUCATION TECHS	0.3 (100:1)	0.1 (100:1)	0.0 (250:1)	=	0.4	/	2.0	=	.20 X	34,638	=	6,928	=	0
F.	LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1	/	0.0	=	.10 X	0	=	1,321	=	0
G.	CLERICAL	0.1 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.2	/	0.9	=	.22 X	27,322	=	6,011	=	0
H.	SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1	/	0.1	=	1.00 X	6,418	=	6,418	=	0

	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	34	34		1,326	0
B.	Supplies and Equipment	320	442		12,480	0
C.	Professional Development	54	54		2,106	0
D.	Instructional Leadership Support	22	22		858	0
E.	Co- and Extra-Curricular Student	31	105		1,209	0
F.	System Administration/Support	204	204		7,956	0
G.	Operations & Maintenance	935	1,111		36,465	0

	Salary Benefits	Percentage		Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%		22,458	0
B.	Education & Library Technicians	36.00%		2,970	0
C.	Clerical	29.00%		1,743	0
D.	School Administrators	14.00%		899	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)			-26,924	0
16	Adjustment for Title I Revenues			-11,228	0

17	TOTALS			191,197	0
18	E.P.S. RATES			4,902	6,191

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITING

2008-09

474 - 134

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	24.0	33.0	57.0		
	OCTOBER 2005	28.0	24.0	52.0		
	APRIL 2006	24.0	26.0	50.0		
	OCTOBER 2006	26.0	22.0	48.0		
	APRIL 2007	26.0	24.0	50.0		
	OCTOBER 2007	26.0	26.0	52.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	26.0 +	0.00	X	4,902.00	= 127,452.00
	9-12 PUPILS	25.0 +	0.00	X	6,191.00	= 154,775.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,191.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.125		X	4,902.00	= 612.75
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,191.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5000	13.0	X .15	X	4,902.00	= 9,558.90
	9-12 DISADVANTAGED @ .5000	12.5	X .15	X	6,191.00	= 11,608.13
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,902.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,191.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	26.0		X	40.00	= 1,040.00
	9-12 STUDENT ASSESSMENT	25.0		X	40.00	= 1,000.00
	K-8 TECHNOLOGY RESOURCES	26.0		X	90.00	= 2,340.00
	9-12 TECHNOLOGY RESOURCES	25.0		X	273.00	= 6,825.00
	K-2 PUPILS	13.5	X .10	X	4,902.00	= 6,617.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 23,323.56
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					345,153.04
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					334,798.44
30	ADJUSTED TOTAL OPERATING ALLOCATION					334,798.44

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITING

2008-09

474 - 134

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	1,851.90	X	102.90%	=	1,905.61
32	SPECIAL EDUCATION - EPS ALLOCATION					81,057.19
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	29,837.97	X	102.90%	=	30,703.27
35	TRANSPORTATION - EPS ALLOCATION					64,704.17
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					178,370.24
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					513,168.68

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	WHITING				
	11/01/08 NEW CUTLER ELEMENTARY	23,844.82	623.79		24,468.61
42	TOTAL PRINCIPAL & INTEREST	23,844.82	623.79		24,468.61
43	APPROVED LEASES FOR 2007-08 - WHITING				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - WHITING				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - WHITING				3,838.04
47	TOTAL DEBT SERVICE ALLOCATION				28,306.65
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				541,475.33

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITING

2008-09

474 - 134

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
WHITING	51.0 100.00%		541,475.33		0.00		541,475.33
TOTAL	51.0						541,475.33

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
WHITING		53,150,000	6.790	360,888.50		541,475.33	360,888.50	100.00%	6.79M
TOTAL		53,150,000		360,888.50		541,475.33	360,888.50	100.00%	6.79M

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

49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	541,475.33	360,888.50	180,586.83
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	541,475.33	360,888.50	180,586.83
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			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			180,586.83
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 66.65%	STATE SHARE % = 33.35%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 66.65%	STATE SHARE % = 33.35%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION	551,829.93		

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

WHITING

2008-09

474 - 134

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	13,009.85	13,466.26	0.00	0.00
August	13,009.85	13,466.26	0.00	0.00
September	13,009.85	13,466.27	0.00	0.00
October	13,009.85	13,466.27	0.00	0.00
November	13,009.85	13,466.27	24,468.61	24,468.61
December	13,009.85	13,466.27	0.00	0.00
Janurary	13,009.85	13,466.27	0.00	0.00
February	13,009.85	10,915.07	0.00	0.00
March	13,009.85	10,915.07	0.00	0.00
April	13,009.85	10,915.07	0.00	0.00
May	13,009.85	10,915.07	0.00	0.00
June	13,009.87	18,194.07	0.00	0.00
Total	156,118.22	156,118.22	24,468.61	24,468.61