

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

NORTHFIELD

2008-09

310 - 102

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2007)	0	0	0	0	0
10	ATTENDING PUPILS (OCTOBER 2007)	0	0	0	0	0
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	0.0	0.0	0.0 (0%)	0.0 (0%)	0.0

	Position	K-5	6-8	9-12		E.P.S. FTE	/	Actual FTE		Ratio X		EPS Tot Salary		Elementary Salary		Secondary Salary
A.	TEACHERS	0.0 (17:1)	0.0 (16:1)	0.0 (15:1)	=	0.0 /		0.0 =		.00 X		0 =		0		0
B.	GUIDANCE	0.0 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.0 /		0.0 =		.00 X		0 =		0		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	0.0 (100:1)	0.0 (100:1)	0.0 (250:1)	=	0.0 /		0.0 =		.00 X		0 =		0		0
F.	LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.0 /		0.0 =		.00 X		0 =		0		0
G.	CLERICAL	0.0 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.0 /		0.0 =		.00 X		0 =		0		0
H.	SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.0 /		0.0 =		.00 X		0 =		0		0

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

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

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

17	TOTALS			0	0
18	E.P.S. RATES			4,826	5,646

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	11.0	3.0	14.0		
	OCTOBER 2005	16.0	2.0	18.0		
	APRIL 2006	14.0	3.0	17.0		
	OCTOBER 2006	16.0	4.0	20.0		
	APRIL 2007	17.0	4.0	21.0		
	OCTOBER 2007	14.0	7.0	21.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	15.5 +	0.00	X	4,826.00	= 74,803.00
	9-12 PUPILS	5.5 +	0.00	X	5,646.00	= 31,053.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,646.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,826.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,646.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5000	7.8	X .15	X	4,826.00	= 5,646.42
	9-12 DISADVANTAGED @ .5000	2.8	X .15	X	5,646.00	= 2,371.32
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,826.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,646.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	15.5		X	40.00	= 620.00
	9-12 STUDENT ASSESSMENT	5.5		X	40.00	= 220.00
	K-8 TECHNOLOGY RESOURCES	15.5		X	90.00	= 1,395.00
	9-12 TECHNOLOGY RESOURCES	5.5		X	273.00	= 1,501.50
	K-2 PUPILS	4.5	X .10	X	4,826.00	= 2,171.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					119,781.94
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					116,188.48
30	ADJUSTED TOTAL OPERATING ALLOCATION					116,188.48

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					11,689.29
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					19,231.31
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					30,920.60
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					147,109.08

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 - NORTHFIELD				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - NORTHFIELD				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - NORTHFIELD				106.51
47	TOTAL DEBT SERVICE ALLOCATION				106.51
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				147,215.59

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
NORTHFIELD	21.0		147,215.59		0.00		147,215.59
TOTAL	21.0						147,215.59

		2007 STATE VALUATION	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
NORTHFIELD		32,850,000	6.790		223,051.50		147,215.59	147,215.59	100.00%
TOTAL		32,850,000			223,051.50		147,215.59	147,215.59	100.00%

E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					147,215.59	147,215.59	0.00
49B	ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS						5,260.18-	5,260.18
49C	MINIMUM STATE ALLOCATION ADJUSTMENT						32.62-	32.62
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					147,215.59	141,922.79	5,292.80
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							5,292.80
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):							LOCAL SHARE % = 100.00% STATE SHARE % = 0.00%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):							LOCAL SHARE % = 96.40% STATE SHARE % = 3.60%
63	FYI: 100% E.P.S. TOTAL ALLOCATION					150,809.05		

***** WARRANT ARTICLE *****			
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT MILLS

NORTHFIELD

147,215.59

141,922.79 100.00%

4.32

TOTAL

147,215.59

141,922.79 100.00%

4.32

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	441.06	487.05	0.00	0.00
August	441.06	487.05	0.00	0.00
September	441.06	0.00	0.00	0.00
October	441.06	974.10	0.00	0.00
November	441.06	487.05	0.00	0.00
December	441.06	487.05	0.00	0.00
Janurary	441.06	487.05	0.00	0.00
February	441.06	376.69	0.00	0.00
March	441.06	376.69	0.00	0.00
April	441.06	0.00	0.00	0.00
May	441.06	0.00	0.00	0.00
June	441.14	0.00	0.00	0.00
Total	5,292.80	4,162.73	0.00	0.00