

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITING

2011-12

474 - 896

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	35	14	49	0	49
10 ATTENDING PUPILS (OCTOBER 2010)	32	11	43	0	43
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	33.5	12.5	46.0 (100%)	0.0 ( 0%)	46.0

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	2.0 (17:1)	0.8 (16:1)	0.0 (15:1)	=	2.8	/	2.2	=	1.27 X	119,921	=	152,300	0
B. GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1	/	0.0	=	.10 X	0	=	3,191	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	/	2.5	=	.16 X	49,153	=	7,864	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1	/	0.0	=	.10 X	0	=	1,416	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3	/	0.5	=	.60 X	14,764	=	8,858	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1	/	0.1	=	1.00 X	6,877	=	6,877	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	1,702	0
B. Supplies and Equipment	342	473	15,732	0
C. Professional Development	58	58	2,668	0
D. Instructional Leadership Support	24	24	1,104	0
E. Co- and Extra-Curricular Student	34	113	1,564	0
F. System Administration/Support	218	218	10,028	0
G. Operations & Maintenance	1,002	1,191	46,092	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	29,543	0
B. Education & Library Technicians	36.00%	3,341	0
C. Clerical	29.00%	2,569	0
D. School Administrators	14.00%	963	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-34,979	0
16 Adjustment for Title I Revenues	-10,552	0

17 TOTALS	250,280	0
18 E.P.S. RATES	5,441	6,668

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	26.0	26.0	52.0		
	OCTOBER 2008	23.0	19.0	42.0		
	APRIL 2009	21.0	18.0	39.0		
	OCTOBER 2009	27.0	23.0	50.0		
	APRIL 2010	30.0	23.0	53.0		
	OCTOBER 2010	25.0	26.0	51.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	27.5 +	0.00	X	5,441.00	= 149,627.50
	9-12 PUPILS	24.5 +	0.00	X	6,668.00	= 163,366.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,668.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,441.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,668.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7200	19.8	X .15	X	5,441.00	= 16,159.77
	9-12 DISADVANTAGED @ .7200	17.6	X .15	X	6,668.00	= 17,603.52
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,441.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,668.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	27.5		X	43.00	= 1,182.50
	9-12 STUDENT ASSESSMENT	24.5		X	43.00	= 1,053.50
	K-8 TECHNOLOGY RESOURCES	27.5		X	97.00	= 2,667.50
	9-12 TECHNOLOGY RESOURCES	24.5		X	293.00	= 7,178.50
	K-2 PUPILS	12.5	X .10	X	5,441.00	= 6,801.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 32,923.81
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					398,563.85
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					386,606.93
30	ADJUSTED TOTAL OPERATING ALLOCATION					386,606.93

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	2,161.76	X	101.60%	=	2,196.35
32	SPECIAL EDUCATION - EPS ALLOCATION					41,458.16
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	38,601.94	X	101.60%	=	39,219.57
35	TRANSPORTATION - EPS ALLOCATION					39,695.51
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					24,073.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					146,642.92
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					533,249.85

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - WHITING				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - WHITING				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - WHITING				7,846.20
47	TOTAL DEBT SERVICE ALLOCATION				7,846.20
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				541,096.05

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
WHITING		
AVG. CAL. YEAR PUPILS		
52.0 100.00%		
OPERATING ALLOCATION		
541,096.05		
+ DEBT ALLOCATION		
0.00		
= TOWN ALLOCATION		
541,096.05		
TOTAL		
52.0		
541,096.05		

WHITING	2010 STATE VALUATION	X MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
	66,800,000	7.470	498,996.00		541,096.05	498,996.00	100.00%	7.47M
TOTAL	66,800,000		498,996.00		541,096.05	498,996.00	100.00%	7.47M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	541,096.05	498,996.00	42,100.05
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	541,096.05	498,996.00	42,100.05
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
59E LESS MAINECARE SEED			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			42,100.05
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % =	92.22%	STATE SHARE % = 7.78%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % =	92.22%	STATE SHARE % = 7.78%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	553,052.97		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	3,508.33	3,508.33	0.00	0.00
August	3,508.33	3,508.33	0.00	0.00
September	3,508.33	3,508.33	0.00	0.00
October	3,508.33	3,508.34	0.00	0.00
November	3,508.33	3,508.34	0.00	0.00
December	3,508.33	3,508.34	0.00	0.00
Janurary	3,508.33	3,508.34	0.00	0.00
February	3,508.33	3,508.34	0.00	0.00
March	3,508.33	3,508.34	0.00	0.00
April	3,508.33	3,508.34	0.00	0.00
May	3,508.33	3,508.34	0.00	0.00
June	3,508.42	3,508.34	0.00	0.00
Total	42,100.05	42,100.05	0.00	0.00