

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITEFIELD

2007-08

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2006)	140	84	224	0	224
10	ATTENDING PUPILS (OCTOBER 2006)	110	88	198	0	198
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	125.0	86.0	211.0 (100%)	0.0 (0%)	211.0

	Position	K-5	6-8	9-12		E.P.S. FTE	/	Actual FTE		Ratio X		EPS Tot Salary	=	Elementary Salary		Secondary Salary
A.	TEACHERS	7.4 (17:1)	5.4 (16:1)	0.0 (15:1)	=	12.8	/	17.0	=	.75 X		751,362	=	563,522		0
B.	GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.6	/	0.7	=	.86 X		38,921	=	33,472		0
C.	LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3	/	0.0	=	.30 X		0	=	8,826		0
D.	HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3	/	0.4	=	.75 X		18,549	=	13,912		0
E.	EDUCATION TECHS	1.3 (100:1)	0.9 (100:1)	0.0 (250:1)	=	2.2	/	2.0	=	1.10 X		30,238	=	33,262		0
F.	LIBRARY TECHS	0.3 (500:1)	0.2 (500:1)	0.0 (500:1)	=	0.5	/	1.0	=	.50 X		18,257	=	9,129		0
G.	CLERICAL	0.6 (200:1)	0.4 (200:1)	0.0 (200:1)	=	1.0	/	2.1	=	.48 X		60,048	=	28,823		0
H.	SCHOOL ADMIN.	0.4 (305:1)	0.3 (305:1)	0.0 (315:1)	=	0.7	/	1.0	=	.70 X		68,038	=	47,627		0

	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	33	33		6,963	0
B.	Supplies and Equipment	311	430		65,621	0
C.	Professional Development	52	52		10,972	0
D.	Instructional Leadership Support	21	21		4,431	0
E.	Co- and Extra-Curricular Student	30	102		6,330	0
F.	System Administration/Support	359	356		75,749	0
G.	Operations & Maintenance	956	1,136		201,716	0

	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	117,749	0
B.	Education & Library Technicians	36.00%	15,261	0
C.	Clerical	29.00%	8,359	0
D.	School Administrators	14.00%	6,668	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)		-44,678	0
16	Adjustment for Title I Revenues		-40,402	0

17	TOTALS		1173,310	0
18	E.P.S. RATES		5,561	6,151

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	267.0	118.0	385.0		
	OCTOBER 2004	249.0	139.0	388.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	211.5 +	19.33	X	5,561.00	= 1,283,645.63
	9-12 PUPILS	136.5 +	0.00	X	6,151.00	= 839,611.50
	ADULT EDUC. COURSES AT .1	0.1		X	6,151.00	= 615.10
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,561.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.375		X	6,151.00	= 2,306.63
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2828	59.8	X .15	X	5,561.00	= 49,882.17
	9-12 DISADVANTAGED @ .2828	38.6	X .15	X	6,151.00	= 35,614.29
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,561.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,151.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	211.5		X	40.00	= 8,460.00
	9-12 STUDENT ASSESSMENT	136.5		X	40.00	= 5,460.00
	K-8 TECHNOLOGY RESOURCES	211.5		X	87.00	= 18,400.50
	9-12 TECHNOLOGY RESOURCES	136.5		X	265.00	= 36,172.50
	K-2 PUPILS	53.0	X .10	X	5,561.00	= 29,473.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					2,309,641.62
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					2,194,159.53
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,194,159.53

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	13,805.90	X	102.90%	=	14,206.27
32	SPECIAL EDUCATION - EPS ALLOCATION					510,532.92
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	30,312.77	X	102.90%	=	31,191.84
35	TRANSPORTATION - EPS ALLOCATION					201,515.50
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					18,002.94
39	TOTAL OTHER SUBSIDIZABLE COSTS					775,449.47
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,969,609.00

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 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				58,513.20
47	TOTAL DEBT SERVICE ALLOCATION				58,513.20
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,028,122.20

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
WHITEFIELD	348.0	140,900,000	7.44	1,048,296.00	3,028,122.20	1,048,296.00	100.00%	7.44M
TOTAL	348.0	140,900,000		1,048,296.00	3,028,122.20	1,048,296.00	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,028,122.20	1,048,296.00	1,979,826.20
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,028,122.20	1,048,296.00	1,979,826.20
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
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			4,360.00
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			1,984,186.20
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 34.62%	STATE SHARE % = 65.38%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 34.47%	STATE SHARE % = 65.53%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,143,604.29		