

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITING

2007-08

474 - 134

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2006)	20	12	32	0	32
10	ATTENDING PUPILS (OCTOBER 2006)	28	15	43	0	43
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	24.0	13.5	37.5 (100%)	0.0 (0%)	37.5

	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	1.4 (17:1)	0.8 (16:1)	0.0 (15:1)	=	2.2	/	3.1	=	.71 X	151,420	=	107,508	0
B.	GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1	/	0.0	=	.10 X	0	=	2,942	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	0.2 (100:1)	0.1 (100:1)	0.0 (250:1)	=	0.3	/	2.0	=	.15 X	33,660	=	5,049	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	0.1 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.2	/	0.9	=	.22 X	26,552	=	5,841	0
H.	SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1	/	0.1	=	1.00 X	6,237	=	6,237	0

	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	33	33		1,238	0
B.	Supplies and Equipment	311	430		11,663	0
C.	Professional Development	52	52		1,950	0
D.	Instructional Leadership Support	21	21		788	0
E.	Co- and Extra-Curricular Student	30	102		1,125	0
F.	System Administration/Support	359	356		13,463	0
G.	Operations & Maintenance	956	1,136		35,850	0

	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	20,986	0
B.	Education & Library Technicians	36.00%	1,818	0
C.	Clerical	29.00%	1,694	0
D.	School Administrators	14.00%	873	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-24,669	0
16	Adjustment for Title I Revenues	-12,903	0

17	TOTALS	181,451	0
18	E.P.S. RATES	4,839	6,217

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	33.0	29.0	62.0		
	OCTOBER 2004	23.0	36.0	59.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	25.0 +	1.33	X	4,839.00	= 127,410.87
	9-12 PUPILS	24.0 +	0.00	X	6,217.00	= 149,208.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,217.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,839.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.245		X	6,217.00	= 1,523.17
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5385	13.5	X .15	X	4,839.00	= 9,798.98
	9-12 DISADVANTAGED @ .5385	12.9	X .15	X	6,217.00	= 12,029.90
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,839.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,217.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	25.0		X	40.00	= 1,000.00
	9-12 STUDENT ASSESSMENT	24.0		X	40.00	= 960.00
	K-8 TECHNOLOGY RESOURCES	25.0		X	87.00	= 2,175.00
	9-12 TECHNOLOGY RESOURCES	24.0		X	265.00	= 6,360.00
	K-2 PUPILS	8.0	X .10	X	4,839.00	= 3,871.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 25,385.48
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					339,722.60
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					322,736.47
30	ADJUSTED TOTAL OPERATING ALLOCATION					322,736.47

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	648.07	X	102.90%	=	666.86
32	SPECIAL EDUCATION - EPS ALLOCATION					64,764.86
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	21,978.77	X	102.90%	=	22,616.15
35	TRANSPORTATION - EPS ALLOCATION					25,584.16
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					113,632.04
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					436,368.51

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07	NEW CUTLER ELEMENTARY	23,832.44	0.00		23,832.44
	05/01/08	NEW CUTLER ELEMENTARY	0.00	881.80		881.80
42	TOTAL PRINCIPAL & INTEREST		23,832.44	881.80		24,714.24
43	APPROVED LEASES FOR 2006-07					0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07					849.69
44	INSURED VALUE FACTOR FOR 2005-06					11,707.52
47	TOTAL DEBT SERVICE ALLOCATION					37,271.45
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					473,639.96

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL	LOCAL		
		AVG. CAL.	2006 STATE	MILL	LOCAL	TOTAL	CONTRIBUTION		
		YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR ALLOCATION			
WHITING		49.0 100.00%	47,400,000	7.44	352,656.00	473,639.96	352,656.00	100.00%	7.44M
TOTAL		49.0	47,400,000		352,656.00	473,639.96	352,656.00	100.00%	7.44M

S T A T E O F M A I N E
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	473,639.96	352,656.00	120,983.96
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	473,639.96	352,656.00	120,983.96
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			41,816.13
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			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			162,800.09
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 74.46%	STATE SHARE % = 25.54%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 65.63%	STATE SHARE % = 34.37%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	490,626.09		