

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITING

2010-11

474 - 896

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	27	8	35	0	35
10 ATTENDING PUPILS (OCTOBER 2009)	35	12	47	0	47
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	31.0	10.0	41.0 (100%)	0.0 (0%)	41.0

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	1.8 (17:1)	0.6 (16:1)	0.0 (15:1)	=	2.4 /	3.0 =	=	.80 X	165,833 =	=	132,666	0
B. GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,141	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 /	1.5 =	=	.27 X	29,027 =	=	7,837	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,393	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3 /	0.5 =	=	.60 X	14,532 =	=	8,719	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.1 /	0.1 =	=	1.00 X	6,769 =	=	6,769	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	1,476	0
B. Supplies and Equipment	337	466	13,817	0
C. Professional Development	57	57	2,337	0
D. Instructional Leadership Support	24	24	984	0
E. Co- and Extra-Curricular Student	33	111	1,353	0
F. System Administration/Support	215	215	8,815	0
G. Operations & Maintenance	986	1,172	40,426	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	25,803	0
B. Education & Library Technicians	36.00%	3,323	0
C. Clerical	29.00%	2,529	0
D. School Administrators	14.00%	948	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-31,136	0
16 Adjustment for Title I Revenues	-8,556	0

17 TOTALS	222,643	0
18 E.P.S. RATES	5,430	6,566

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	26.0	24.0	50.0		
	OCTOBER 2007	26.0	26.0	52.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	24.0 +	0.83	X	5,430.00	= 134,826.90
	9-12 PUPILS	20.5 +	0.00	X	6,566.00	= 134,603.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,566.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,430.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,566.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6296	15.1	X .15	X	5,430.00	= 12,298.95
	9-12 DISADVANTAGED @ .6296	12.9	X .15	X	6,566.00	= 12,705.21
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,430.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,566.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	24.0		X	42.00	= 1,008.00
	9-12 STUDENT ASSESSMENT	20.5		X	42.00	= 861.00
	K-8 TECHNOLOGY RESOURCES	24.0		X	95.00	= 2,280.00
	9-12 TECHNOLOGY RESOURCES	20.5		X	288.00	= 5,904.00
	K-2 PUPILS	14.5	X .10	X	5,430.00	= 7,873.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 37,031.77
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					349,392.33
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					338,910.56
30	ADJUSTED TOTAL OPERATING ALLOCATION					338,910.56

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					53,471.16
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	49,420.90	X	102.50%	=	50,656.42
35	TRANSPORTATION - EPS ALLOCATION					54,990.32
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					24,073.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					183,191.23
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					522,101.79

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 2009-10 - WHITING				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - WHITING				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - WHITING				7,052.60
47	TOTAL DEBT SERVICE ALLOCATION				7,052.60
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				529,154.39

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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

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION																								
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">WHITING</th> <th style="text-align: center;">AVG. CAL. YEAR PUPILS</th> <th style="text-align: center;">100.00%</th> <th style="text-align: center;">OPERATING ALLOCATION</th> <th style="text-align: center;">+</th> <th style="text-align: center;">DEBT ALLOCATION</th> <th style="text-align: center;">=</th> <th style="text-align: center;">TOWN ALLOCATION</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">44.5</td> <td></td> <td style="text-align: right;">529,154.39</td> <td></td> <td style="text-align: center;">0.00</td> <td></td> <td style="text-align: right;">529,154.39</td> </tr> <tr> <td style="padding-left: 20px;">TOTAL</td> <td style="text-align: center;">44.5</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">529,154.39</td> </tr> </tbody> </table>	WHITING	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		44.5		529,154.39		0.00		529,154.39	TOTAL	44.5						529,154.39		
WHITING	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION																			
	44.5		529,154.39		0.00		529,154.39																			
TOTAL	44.5						529,154.39																			

	2009 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	100.00%	6.96M
WHITING	64,350,000		6.960		447,876.00		529,154.39		
TOTAL	64,350,000				447,876.00		529,154.39		

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	529,154.39	447,876.00	81,278.39
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	529,154.39	447,876.00	81,278.39
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
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			32,818.50
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			48,459.89
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 84.64%	STATE SHARE % = 15.36%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 90.84%	STATE SHARE % = 9.16%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	539,636.16		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	4,038.32	2,835.16	0.00	0.00
August	4,038.32	5,241.48	0.00	0.00
September	4,038.32	4,038.32	0.00	0.00
October	4,038.32	4,038.32	0.00	0.00
November	4,038.32	4,038.32	0.00	0.00
December	4,038.32	4,038.32	0.00	0.00
Janurary	4,038.32	4,038.32	0.00	0.00
February	4,038.32	4,038.33	0.00	0.00
March	4,038.32	4,038.33	0.00	0.00
April	4,038.32	4,038.33	0.00	0.00
May	4,038.32	4,038.33	0.00	0.00
June	4,038.37	4,038.33	0.00	0.00
Total	48,459.89	48,459.89	0.00	0.00