

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PALERMO

2008-09

332 - 133

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	95	51	146	0	146
10 ATTENDING PUPILS (OCTOBER 2007)	88	58	146	0	146
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	91.5	54.5	146.0 (100%)	0.0 (0%)	146.0

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	5.4 (17:1)	3.4 (16:1)	0.0 (15:1)	=	8.8 /	11.5 =		.77 X	506,970 =		390,367	0
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.5 /	0.0 =		.50 X	0 =		14,889	0
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =		.20 X	0 =		5,956	0
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.5 =		.40 X	20,933 =		8,373	0
E. EDUCATION TECHS	0.9 (100:1)	0.5 (100:1)	0.0 (250:1)	=	1.4 /	0.0 =		1.40 X	0 =		17,261	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3 /	1.2 =		.25 X	21,795 =		5,449	0
G. CLERICAL	0.5 (200:1)	0.3 (200:1)	0.0 (200:1)	=	0.8 /	1.0 =		.80 X	29,657 =		23,726	0
H. SCHOOL ADMIN.	0.3 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.5 /	0.5 =		1.00 X	32,162 =		32,162	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	4,964	0
B. Supplies and Equipment	320	442	46,720	0
C. Professional Development	54	54	7,884	0
D. Instructional Leadership Support	22	22	3,212	0
E. Co- and Extra-Curricular Student	31	105	4,526	0
F. System Administration/Support	204	204	29,784	0
G. Operations & Maintenance	935	1,111	136,510	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	79,721	0
B. Education & Library Technicians	36.00%	8,176	0
C. Clerical	29.00%	6,881	0
D. School Administrators	14.00%	4,503	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-30,121	0
16 Adjustment for Title I Revenues	-36,673	0

17 TOTALS	764,269	0
18 E.P.S. RATES	5,235	6,190

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	149.0	86.0	235.0		
	OCTOBER 2005	158.0	83.0	241.0		
	APRIL 2006	157.0	82.0	239.0		
	OCTOBER 2006	148.0	87.0	235.0		
	APRIL 2007	147.0	83.0	230.0		
	OCTOBER 2007	146.0	70.0	216.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	146.5 +	4.33	X	5,235.00	= 789,595.05
	9-12 PUPILS	76.5 +	0.00	X	6,190.00	= 473,535.00
	ADULT EDUC. COURSES AT .1	0.3		X	6,190.00	= 1,857.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,235.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,190.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3767	55.2	X .15	X	5,235.00	= 43,345.80
	9-12 DISADVANTAGED @ .3767	28.8	X .15	X	6,190.00	= 26,740.80
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,235.00	= 3,664.50
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	6,190.00	= 4,333.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	146.5		X	40.00	= 5,860.00
	9-12 STUDENT ASSESSMENT	76.5		X	40.00	= 3,060.00
	K-8 TECHNOLOGY RESOURCES	146.5		X	90.00	= 13,185.00
	9-12 TECHNOLOGY RESOURCES	76.5		X	273.00	= 20,884.50
	K-2 PUPILS	46.5	X .10	X	5,235.00	= 24,342.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,410,403.40
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,368,091.29
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,368,091.29

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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					196,932.66
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	42,963.08	X	102.90%	=	44,209.01
35	TRANSPORTATION - EPS ALLOCATION					89,964.55
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					331,106.22
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,699,197.51

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 - PALERMO				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - PALERMO				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - PALERMO				12,135.29
47	TOTAL DEBT SERVICE ALLOCATION				12,135.29
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,711,332.80

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
PALERMO	223.0 100.00%		1,711,332.80		0.00		1,711,332.80
TOTAL	223.0						1,711,332.80

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
PALERMO		134,150,000	6.790	910,878.50		1,711,332.80	910,878.50	100.00% 6.79M
TOTAL		134,150,000		910,878.50		1,711,332.80	910,878.50	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,711,332.80	910,878.50	800,454.30
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,711,332.80	910,878.50	800,454.30
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			1,975.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00

60 ADJUSTED STATE CONTRIBUTION			802,429.30
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61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 53.23%	STATE SHARE % = 46.77%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 53.11%	STATE SHARE % = 46.89%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,753,644.91		

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	66,869.10	70,553.75	0.00	0.00
August	66,869.10	70,553.75	0.00	0.00
September	66,869.10	0.00	0.00	0.00
October	66,869.10	0.00	0.00	0.00
November	66,869.10	211,661.25	0.00	0.00
December	66,869.10	68,554.50	0.00	0.00
Janurary	66,869.10	68,883.67	0.00	0.00
February	66,869.10	62,444.47	0.00	0.00
March	66,869.10	62,444.47	0.00	0.00
April	66,869.10	62,444.48	0.00	0.00
May	66,869.10	62,444.48	0.00	0.00
June	66,869.20	62,444.48	0.00	0.00
Total	802,429.30	802,429.30	0.00	0.00