

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SHIRLEY

2008-09

392 - 060

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	8	0	8	0	8
10 ATTENDING PUPILS (OCTOBER 2007)	7	0	7	0	7
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	7.5	0.0	7.5 (100%)	0.0 (0%)	7.5

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	0.4 (17:1)	0.0 (16:1)	0.0 (15:1)	=	0.4 /	1.3	=	.31 X	59,586 =		18,472	0
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.0 /	0.0	=	.00 X	0 =		0	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	0.1 (100:1)	0.0 (100:1)	0.0 (250:1)	=	0.1 /	1.0	=	.10 X	15,558 =		1,556	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	0.0 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.0 /	0.0	=	.00 X	0 =		0	0
H. SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.0 /	0.0	=	.00 X	0 =		0	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	255	0
B. Supplies and Equipment	320	442	2,400	0
C. Professional Development	54	54	405	0
D. Instructional Leadership Support	22	22	165	0
E. Co- and Extra-Curricular Student	31	105	233	0
F. System Administration/Support	204	204	1,530	0
G. Operations & Maintenance	935	1,111	7,013	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	3,510	0
B. Education & Library Technicians	36.00%	560	0
C. Clerical	29.00%	0	0
D. School Administrators	14.00%	0	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-1,217	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	34,881	0
18 E.P.S. RATES	4,651	6,032

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	9.0	5.0	14.0		
	OCTOBER 2005	14.0	4.0	18.0		
	APRIL 2006	13.0	4.0	17.0		
	OCTOBER 2006	15.0	4.0	19.0		
	APRIL 2007	13.0	5.0	18.0		
	OCTOBER 2007	12.0	4.0	16.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	12.5 +	0.16	X	4,651.00	= 58,881.66
	9-12 PUPILS	4.5 +	0.00	X	6,032.00	= 27,144.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,032.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,651.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,032.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6667	8.3	X .15	X	4,651.00	= 5,790.50
	9-12 DISADVANTAGED @ .6667	3.0	X .15	X	6,032.00	= 2,714.40
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,651.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,032.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	12.5		X	40.00	= 500.00
	9-12 STUDENT ASSESSMENT	4.5		X	40.00	= 180.00
	K-8 TECHNOLOGY RESOURCES	12.5		X	90.00	= 1,125.00
	9-12 TECHNOLOGY RESOURCES	4.5		X	273.00	= 1,228.50
	K-2 PUPILS	4.5	X .10	X	4,651.00	= 2,092.95
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 5,010.05
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					104,667.06
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					101,527.04
30	ADJUSTED TOTAL OPERATING ALLOCATION					101,527.04

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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					29,116.11
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					26,684.09
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					55,800.20
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					157,327.24

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 - SHIRLEY				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - SHIRLEY				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - SHIRLEY				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				157,327.24

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION
SHIRLEY	17.0 100.00%	157,327.24	0.00	157,327.24
TOTAL	17.0			157,327.24

	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
SHIRLEY	23,350,000	6.790	158,546.50	157,327.24	157,327.24	100.00% 6.74M
TOTAL	23,350,000		158,546.50	157,327.24	157,327.24	100.00% 6.74M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	157,327.24	157,327.24	0.00
49B ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS		13,102.25-	13,102.25
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	157,327.24	144,224.99	13,102.25
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
60 ADJUSTED STATE CONTRIBUTION			13,102.25
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 91.67%	STATE SHARE % = 8.33%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	160,467.26		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
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SHIRLEY	157,327.24	144,224.99	100.00%	6.18
TOTAL	157,327.24	144,224.99	100.00%	6.18

S T A T E O F M A I N E
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	1,091.85	1,213.17	0.00	0.00
August	1,091.85	1,213.17	0.00	0.00
September	1,091.85	1,213.17	0.00	0.00
October	1,091.85	1,213.17	0.00	0.00
November	1,091.85	1,213.17	0.00	0.00
December	1,091.85	1,213.17	0.00	0.00
Janurary	1,091.85	1,213.17	0.00	0.00
February	1,091.85	922.01	0.00	0.00
March	1,091.85	922.01	0.00	0.00
April	1,091.85	0.00	0.00	0.00
May	1,091.85	1,674.14	0.00	0.00
June	1,091.90	1,091.90	0.00	0.00
Total	13,102.25	13,102.25	0.00	0.00