

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

UPTON

2008-09

436 - 544

1. COMPUTATION OF E.P.S. RATES

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

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	0.0 (17:1)	0.0 (16:1)	0.0 (15:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	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	0.0 (100:1)	0.0 (100:1)	0.0 (250:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	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	0	0
B. Supplies and Equipment	320	442	0	0
C. Professional Development	54	54	0	0
D. Instructional Leadership Support	22	22	0	0
E. Co- and Extra-Curricular Student	31	105	0	0
F. System Administration/Support	204	204	0	0
G. Operations & Maintenance	935	1,111	0	0

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

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	0	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	0	0
18 E.P.S. RATES	5,296	5,748

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	7.0	1.0	8.0		
	OCTOBER 2005	6.0	3.0	9.0		
	APRIL 2006	5.0	3.0	8.0		
	OCTOBER 2006	2.0	5.0	7.0		
	APRIL 2007	2.0	5.0	7.0		
	OCTOBER 2007	3.0	5.0	8.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	2.5 +	0.00	X	5,296.00	= 13,240.00
	9-12 PUPILS	5.0 +	0.00	X	5,748.00	= 28,740.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,748.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,296.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,748.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3333	0.8	X .15	X	5,296.00	= 635.52
	9-12 DISADVANTAGED @ .3333	1.7	X .15	X	5,748.00	= 1,465.74
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,296.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,748.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	2.5		X	40.00	= 100.00
	9-12 STUDENT ASSESSMENT	5.0		X	40.00	= 200.00
	K-8 TECHNOLOGY RESOURCES	2.5		X	90.00	= 225.00
	9-12 TECHNOLOGY RESOURCES	5.0		X	273.00	= 1,365.00
	K-2 PUPILS	0.0	X .10	X	5,296.00	= 0.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					45,971.26
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					44,592.12
30	ADJUSTED TOTAL OPERATING ALLOCATION					44,592.12

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					19,176.46
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	863.85	X	102.90%	=	888.90
35	TRANSPORTATION - EPS ALLOCATION					18,165.03
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					27.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					38,257.39
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					82,849.51

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - UPTON				16.16
43A	APPROVED LEASE PURCHASES FOR 2007-08 - UPTON				120.01
44	INSURED VALUE FACTOR FOR 2006-07 - UPTON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				136.17
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				82,985.68

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
UPTON	7.5 100.00%	82,985.68	0.00	82,985.68		
TOTAL	7.5			82,985.68		

	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
UPTON	17,000,000	6.790	115,430.00	82,985.68	82,985.68	100.00% 4.88M
TOTAL	17,000,000		115,430.00	82,985.68	82,985.68	100.00% 4.88M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	82,985.68	82,985.68	0.00
49B ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS		8,629.41-	8,629.41
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	82,985.68	74,356.27	8,629.41
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			8,629.41
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 % = 89.60%	STATE SHARE % = 10.40%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	84,364.82		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
***** WARRANT ARTICLE *****			

UPTON	82,985.68	74,356.27	100.00%	4.37
TOTAL	82,985.68	74,356.27	100.00%	4.37

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	719.11	799.01	0.00	0.00
August	719.11	799.02	0.00	0.00
September	719.11	799.02	0.00	0.00
October	719.11	799.02	0.00	0.00
November	719.11	799.02	0.00	0.00
December	719.11	799.02	0.00	0.00
Janurary	719.11	799.02	0.00	0.00
February	719.11	607.25	0.00	0.00
March	719.11	607.25	0.00	0.00
April	719.11	607.26	0.00	0.00
May	719.11	607.26	0.00	0.00
June	719.20	607.26	0.00	0.00
Total	8,629.41	8,629.41	0.00	0.00