

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PALERMO

2007-08

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	99	58	157	0	157
10 ATTENDING PUPILS (OCTOBER 2006)	96	51	147	0	147
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	97.5	54.5	152.0 (100%)	0.0 ( 0%)	152.0

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	5.7 (17:1)	3.4 (16:1)	0.0 (15:1)	=	9.1 /	11.7 =	=	.78 X	486,592 =	=	379,542	0
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.5 /	0.0 =	=	.50 X	0 =	=	14,710	0
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	5,884	0
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.4 =	=	.50 X	16,274 =	=	8,137	0
E. EDUCATION TECHS	1.0 (100:1)	0.5 (100:1)	0.0 (250:1)	=	1.5 /	0.0 =	=	1.50 X	0 =	=	18,186	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3 /	1.0 =	=	.30 X	17,530 =	=	5,259	0
G. CLERICAL	0.5 (200:1)	0.3 (200:1)	0.0 (200:1)	=	0.8 /	1.0 =	=	.80 X	26,779 =	=	21,423	0
H. SCHOOL ADMIN.	0.3 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.5 /	1.0 =	=	.50 X	63,857 =	=	31,929	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	5,016	0
B. Supplies and Equipment	311	430	47,272	0
C. Professional Development	52	52	7,904	0
D. Instructional Leadership Support	21	21	3,192	0
E. Co- and Extra-Curricular Student	30	102	4,560	0
F. System Administration/Support	359	356	54,568	0
G. Operations & Maintenance	956	1,136	145,312	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	77,572	0
B. Education & Library Technicians	36.00%	8,440	0
C. Clerical	29.00%	6,213	0
D. School Administrators	14.00%	4,470	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95)	-29,339	0
16 Adjustment for Title I Revenues	-37,423	0

17 TOTALS	782,826	0
18 E.P.S. RATES	5,150	6,216

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## A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	157.0	86.0	243.0		
	OCTOBER 2004	149.0	84.0	233.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	152.5 +	0.50	X	5,150.00	= 787,950.00
	9-12 PUPILS	84.5 +	0.00	X	6,216.00	= 525,252.00
	ADULT EDUC. COURSES AT .1	0.2		X	6,216.00	= 1,243.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,150.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,216.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4257	64.9	X .15	X	5,150.00	= 50,135.25
	9-12 DISADVANTAGED @ .4257	36.0	X .15	X	6,216.00	= 33,566.40
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,150.00	= 2,575.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	6,216.00	= 3,108.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	152.5		X	40.00	= 6,100.00
	9-12 STUDENT ASSESSMENT	84.5		X	40.00	= 3,380.00
	K-8 TECHNOLOGY RESOURCES	152.5		X	87.00	= 13,267.50
	9-12 TECHNOLOGY RESOURCES	84.5		X	265.00	= 22,392.50
	K-2 PUPILS	44.0	X .10	X	5,150.00	= 22,660.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,471,629.85
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					1,398,048.35
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,398,048.35

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					258,950.97
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	28,013.20	X	102.90%	=	28,825.58
35	TRANSPORTATION - EPS ALLOCATION					92,030.64
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					379,807.19
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,777,855.54

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 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				55,969.37
47	TOTAL DEBT SERVICE ALLOCATION				55,969.37
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,833,824.91

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION X		MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
PALERMO	237.0	100.00%	118,600,000	7.44	882,384.00		1,833,824.91	882,384.00	100.00%	7.44M
TOTAL	237.0		118,600,000		882,384.00		1,833,824.91	882,384.00	100.00%	7.44M

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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  
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,833,824.91	882,384.00	951,440.91
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,833,824.91	882,384.00	951,440.91
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 MRS A SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			19,047.60
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			970,488.51
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 48.12%		STATE SHARE % = 51.88%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 47.08%		STATE SHARE % = 52.92%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,907,406.41		