

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
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

OLD TOWN

2008-09

321 - 259

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	501	343	844	582	1,426
10 ATTENDING PUPILS (OCTOBER 2007)	467	316	783	593	1,376
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	484.0	329.5	813.5 (58%)	587.5 (42%)	1,401.0

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	28.5 (17:1)	20.6 (16:1)	39.2 (15:1)	=	88.3	/	96.8	=	.91 X	4397,613	=	2321,060	1680,768
B. GUIDANCE	1.4 (350:1)	0.9 (350:1)	2.4 (250:1)	=	4.7	/	4.0	=	1.18 X	209,042	=	143,069	103,601
C. LIBRARIANS	0.6 (800:1)	0.4 (800:1)	0.7 (800:1)	=	1.7	/	2.9	=	.59 X	162,886	=	55,740	40,363
D. HEALTH	0.6 (800:1)	0.4 (800:1)	0.7 (800:1)	=	1.7	/	1.7	=	1.00 X	77,024	=	44,674	32,350
E. EDUCATION TECHS	4.8 (100:1)	3.3 (100:1)	2.4 (250:1)	=	10.5	/	8.0	=	1.31 X	136,570	=	103,766	75,141
F. LIBRARY TECHS	1.0 (500:1)	0.7 (500:1)	1.2 (500:1)	=	2.9	/	1.0	=	2.90 X	16,438	=	27,649	20,021
G. CLERICAL	2.4 (200:1)	1.6 (200:1)	2.9 (200:1)	=	6.9	/	10.0	=	.69 X	292,835	=	117,192	84,864
H. SCHOOL ADMIN.	1.6 (305:1)	1.1 (305:1)	1.9 (315:1)	=	4.6	/	5.7	=	.81 X	404,822	=	190,185	137,721

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	27,659	19,975
B. Supplies and Equipment	320	442	260,320	259,675
C. Professional Development	54	54	43,929	31,725
D. Instructional Leadership Support	22	22	17,897	12,925
E. Co- and Extra-Curricular Student	31	105	25,219	61,688
F. System Administration/Support	204	204	165,954	119,850
G. Operations & Maintenance	935	1,111	760,623	652,713

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	487,263	352,846
B. Education & Library Technicians	36.00%	47,309	34,258
C. Clerical	29.00%	33,986	24,611
D. School Administrators	14.00%	26,626	19,281

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	72,523	52,516
16 Adjustment for Title I Revenues	-123,810	-89,656

17 TOTALS	4848,832	3727,235
18 E.P.S. RATES	5,960	6,344

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

OLD TOWN

2008-09

321 - 259

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	706.0	332.0	1,038.0		
	OCTOBER 2005	683.0	332.0	1,015.0		
	APRIL 2006	680.0	306.0	986.0		
	OCTOBER 2006	698.0	308.0	1,006.0		
	APRIL 2007	718.0	306.0	1,024.0		
	OCTOBER 2007	679.0	308.0	987.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	698.5 +	0.00	X	5,960.00	= 4,163,060.00
	9-12 PUPILS	307.0 +	8.33	X	6,344.00	= 2,000,453.52
	ADULT EDUC. COURSES AT .1	2.2		X	6,344.00	= 13,956.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,960.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,344.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4742	331.2	X .15	X	5,960.00	= 296,092.80
	9-12 DISADVANTAGED @ .4742	145.6	X .15	X	6,344.00	= 138,552.96
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	5,960.00	= 12,516.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	6,344.00	= 13,322.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	698.5		X	40.00	= 27,940.00
	9-12 STUDENT ASSESSMENT	307.0		X	40.00	= 12,280.00
	K-8 TECHNOLOGY RESOURCES	698.5		X	90.00	= 62,865.00
	9-12 TECHNOLOGY RESOURCES	307.0		X	273.00	= 83,811.00
	K-2 PUPILS	250.0	X .10	X	5,960.00	= 149,000.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,973,850.48
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,764,634.96
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,764,634.96

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
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

OLD TOWN

2008-09

321 - 259

=====

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	63,705.00	X	102.90%	=	65,552.45
32	SPECIAL EDUCATION - EPS ALLOCATION					1,289,514.55
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	201,693.58	X	102.90%	=	207,542.69
35	TRANSPORTATION - EPS ALLOCATION					269,595.46
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,832,205.15
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,596,840.11

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	OLD TOWN				
	11/01/08	NEW ELEM CONSOLIDATED SCH	423,609.47	151,969.88	575,579.35
	05/01/09	NEW ELEM CONSOLIDATED SCH	0.00	143,391.79	143,391.79
42	TOTAL PRINCIPAL & INTEREST		423,609.47	295,361.67	718,971.14
43	APPROVED LEASES FOR 2007-08 - OLD TOWN				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - OLD TOWN				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - OLD TOWN				0.00
47	TOTAL DEBT SERVICE ALLOCATION				718,971.14
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				9,315,811.25

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

OLD TOWN

2008-09

321 - 259

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
OLD TOWN	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	1,005.5 100.00%	9,315,811.25	0.00	9,315,811.25		
TOTAL	1,005.5			9,315,811.25		
OLD TOWN	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	
	449,800,000	6.790	3,054,142.00	9,315,811.25	3,054,142.00 100.00%	
TOTAL	449,800,000		3,054,142.00	9,315,811.25	3,054,142.00 100.00%	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			9,315,811.25	3,054,142.00	6,261,669.25
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			9,315,811.25	3,054,142.00	6,261,669.25
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					6,261,669.25
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 32.78%	STATE SHARE % = 67.22%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 32.78%	STATE SHARE % = 67.22%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			9,525,026.77		

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
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

OLD TOWN

2008-09

321 - 259

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	461,891.50	470,887.50	0.00	0.00
August	461,891.50	470,887.51	0.00	0.00
September	461,891.50	470,887.51	0.00	0.00
October	461,891.50	470,887.51	0.00	0.00
November	461,891.50	470,887.51	575,579.35	575,579.35
December	461,891.50	470,887.51	0.00	0.00
Janurary	461,891.50	470,887.51	0.00	0.00
February	461,891.50	449,297.11	0.00	0.00
March	461,891.50	449,297.11	0.00	0.00
April	461,891.50	449,297.11	0.00	0.00
May	461,891.50	449,297.11	143,391.79	143,391.79
June	461,891.61	449,297.11	0.00	0.00
Total	5,542,698.11	5,542,698.11	718,971.14	718,971.14