

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

OLD TOWN

2006-07

321 - 259

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	464.5	332.5	797.0 (54%)	678.5 (46%)	1,475.5

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	27.3 (17:1)	20.8 (16:1)	45.2 (15:1)	=	93.3 /	105.0 =	.89 X	4365,661 =	2098,137	1787,301
B. GUIDANCE	1.3 (350:1)	1.0 (350:1)	2.7 (250:1)	=	5.0 /	7.7 =	.65 X	355,889 =	124,917	106,411
C. LIBRARIANS	0.6 (800:1)	0.4 (800:1)	0.8 (800:1)	=	1.8 /	3.0 =	.60 X	153,467 =	49,723	42,357
D. HEALTH	0.6 (800:1)	0.4 (800:1)	0.8 (800:1)	=	1.8 /	1.0 =	1.80 X	43,311 =	42,098	35,862
E. EDUCATION TECHS	4.6 (100:1)	3.3 (100:1)	2.7 (250:1)	=	10.6 /	10.5 =	1.01 X	182,977 =	99,796	85,011
F. LIBRARY TECHS	0.9 (500:1)	0.7 (500:1)	1.4 (500:1)	=	3.0 /	1.8 =	1.67 X	34,661 =	31,257	26,627
G. CLERICAL	2.3 (200:1)	1.7 (200:1)	3.4 (200:1)	=	7.4 /	14.8 =	.50 X	374,174 =	101,027	86,060
H. SCHOOL ADMIN.	1.5 (305:1)	1.1 (305:1)	2.2 (315:1)	=	4.8 /	5.8 =	.83 X	395,300 =	177,173	150,926

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	25,504	21,712
B. Supplies and Equipment	302	418	240,694	283,613
C. Professional Development	51	51	40,647	34,604
D. Instructional Leadership Support	20	20	15,940	13,570
E. Co- and Extra-Curricular Student	29	99	23,113	67,172
F. System Administration/Support	349	346	278,153	234,761
G. Operations & Maintenance	929	1,104	740,413	749,064

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	439,826	374,667
B. Education & Library Technicians	36.00%	47,179	40,190
C. Clerical	29.00%	29,298	24,957
D. School Administrators	14.00%	24,804	21,130

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	65,814	56,064
16 Adjustment for Title I Revenues	-112,407	-95,754

17 TOTALS	4583,105	4146,304
18 E.P.S. RATES	5,750	6,111

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321 - 259

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	755.0	370.0	1,125.0		
	OCTOBER 2003	693.0	364.0	1,057.0		
	APRIL 2004	725.0	350.0	1,075.0		
	OCTOBER 2004	705.0	348.0	1,053.0		
	APRIL 2005	706.0	332.0	1,038.0		
	OCTOBER 2005	683.0	332.0	1,015.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	694.5 +	16.66	X	5,750.00	= 4,089,170.00
	9-12 PUPILS	332.0 +	17.33	X	6,111.00	= 2,134,755.63
	ADULT EDUC. COURSES AT .1	1.8		X	6,111.00	= 10,999.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,750.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,111.00	= 3,055.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3443	239.1	X .15	X	5,750.00	= 206,223.75
	9-12 DISADVANTAGED @ .3443	114.3	X .15	X	6,111.00	= 104,773.10
	K-8 LIMITED ENGLISH PROF.	5.0	X .500	X	5,750.00	= 14,375.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .500	X	6,111.00	= 9,166.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	694.5		X	79.00	= 54,865.50
	9-12 STUDENT ASSESSMENT	332.0		X	79.00	= 26,228.00
	K-8 TECHNOLOGY RESOURCES	694.5		X	85.00	= 59,032.50
	9-12 TECHNOLOGY RESOURCES	332.0		X	258.00	= 85,656.00
	K-2 PUPILS	243.0	X .10	X	5,750.00	= 139,725.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,938,026.28
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					6,244,223.65
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,244,223.65

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321 - 259

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,060,051.95
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	197,051.31	X	102.40%	=	201,780.54
35	TRANSPORTATION - EPS ALLOCATION					268,014.45
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,529,846.94
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,774,070.59

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/06 NEW ELEM CONSOLIDATED SCH	423,609.47	166,478.51		590,087.98
	05/01/07 NEW ELEM CONSOLIDATED SCH	0.00	159,488.95		159,488.95
42	TOTAL PRINCIPAL & INTEREST	423,609.47	325,967.46		749,576.93
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				749,576.93
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,523,647.52

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL	LOCAL	
	ALLOCATION	CONTRIBUTION	

	AVG. CAL.	2005 STATE	MILL	LOCAL	TOTAL				
	YEAR PUPILS	VALUATION X	EXPECTATION =	CONTRIBUTION	OR	ALLOCATION			
OLD TOWN	1,026.5	100.00%	377,400,000	7.60	2,868,240.00		8,523,647.52	2,868,240.00 100.00%	7.60M
TOTAL	1,026.5		377,400,000		2,868,240.00		8,523,647.52	2,868,240.00 100.00%	7.60M

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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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,523,647.52	2,868,240.00	5,655,407.52
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,523,647.52	2,868,240.00	5,655,407.52
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			5,655,407.52
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 33.65% STATE SHARE % = 66.35%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 33.65% STATE SHARE % = 66.35%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	9,217,450.15		