

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

OLD TOWN

2007-08

321 - 259

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|-------|--------------|--------------|---------|
| 9 ATTENDING PUPILS (APRIL 2006) | 470 | 322 | 792 | 624 | 1,416 |
| 10 ATTENDING PUPILS (OCTOBER 2006) | 486 | 335 | 821 | 605 | 1,426 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 478.0 | 328.5 | 806.5 (57%) | 614.5 (43%) | 1,421.0 |

| 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 | 28.1 (17:1) | 20.5 (16:1) | 41.0 (15:1) | = | 89.6 / | 96.8 = | = | .93 X | 4239,401 = | = | 2247,307 | 1695,336 |
| B. GUIDANCE | 1.4 (350:1) | 0.9 (350:1) | 2.5 (250:1) | = | 4.8 / | 4.0 = | = | 1.20 X | 207,404 = | = | 141,864 | 107,021 |
| C. LIBRARIANS | 0.6 (800:1) | 0.4 (800:1) | 0.8 (800:1) | = | 1.8 / | 3.0 = | = | .60 X | 160,334 = | = | 54,834 | 41,366 |
| D. HEALTH | 0.6 (800:1) | 0.4 (800:1) | 0.8 (800:1) | = | 1.8 / | 1.3 = | = | 1.38 X | 58,579 = | = | 46,078 | 34,761 |
| E. EDUCATION TECHS | 4.8 (100:1) | 3.3 (100:1) | 2.5 (250:1) | = | 10.6 / | 7.7 = | = | 1.38 X | 133,118 = | = | 104,711 | 78,992 |
| F. LIBRARY TECHS | 1.0 (500:1) | 0.7 (500:1) | 1.2 (500:1) | = | 2.9 / | 0.9 = | = | 3.22 X | 14,378 = | = | 26,389 | 19,908 |
| G. CLERICAL | 2.4 (200:1) | 1.6 (200:1) | 3.1 (200:1) | = | 7.1 / | 10.0 = | = | .71 X | 284,581 = | = | 115,170 | 86,883 |
| H. SCHOOL ADMIN. | 1.6 (305:1) | 1.1 (305:1) | 2.0 (315:1) | = | 4.7 / | 6.0 = | = | .78 X | 398,308 = | = | 177,088 | 133,592 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 33 | 33 | 26,615 | 20,279 |
| B. Supplies and Equipment | 311 | 430 | 250,822 | 264,235 |
| C. Professional Development | 52 | 52 | 41,938 | 31,954 |
| D. Instructional Leadership Support | 21 | 21 | 16,937 | 12,905 |
| E. Co- and Extra-Curricular Student | 30 | 102 | 24,195 | 62,679 |
| F. System Administration/Support | 359 | 356 | 289,534 | 218,762 |
| G. Operations & Maintenance | 956 | 1,136 | 771,014 | 698,072 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 473,116 | 356,912 |
| B. Education & Library Technicians | 36.00% | 47,196 | 35,604 |
| C. Clerical | 29.00% | 33,399 | 25,196 |
| D. School Administrators | 14.00% | 24,792 | 18,703 |

| | | |
|--|----------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02) | 70,371 | 53,091 |
| 16 Adjustment for Title I Revenues | -118,809 | -89,628 |

| | | |
|-----------------|----------|----------|
| 17 TOTALS | 4864,560 | 3906,622 |
| 18 E.P.S. RATES | 6,032 | 6,357 |

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A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
|----|---|--------------------------|--------------------------|---------|------------------|----------------|
| | 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 | | |
| | APRIL 2006 | 680.0 | 306.0 | 986.0 | | |
| | OCTOBER 2006 | 698.0 | 308.0 | 1,006.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 689.0 + | 10.50 | X | 6,032.00 | = 4,219,384.00 |
| | 9-12 PUPILS | 307.0 + | 22.33 | X | 6,357.00 | = 2,093,550.81 |
| | ADULT EDUC. COURSES AT .1 | 2.2 | | X | 6,357.00 | = 13,985.40 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,032.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.500 | | X | 6,357.00 | = 3,178.50 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .4284 | 295.2 | X .15 | X | 6,032.00 | = 267,096.96 |
| | 9-12 DISADVANTAGED @ .4284 | 131.5 | X .15 | X | 6,357.00 | = 125,391.83 |
| | K-8 LIMITED ENGLISH PROF. | 4.0 | X .500 | X | 6,032.00 | = 12,064.00 |
| | 9-12 LIMITED ENGLISH PROF. | 2.0 | X .500 | X | 6,357.00 | = 6,357.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 689.0 | | X | 40.00 | = 27,560.00 |
| | 9-12 STUDENT ASSESSMENT | 307.0 | | X | 40.00 | = 12,280.00 |
| | K-8 TECHNOLOGY RESOURCES | 689.0 | | X | 87.00 | = 59,943.00 |
| | 9-12 TECHNOLOGY RESOURCES | 307.0 | | X | 265.00 | = 81,355.00 |
| | K-2 PUPILS | 252.0 | X .10 | X | 6,032.00 | = 152,006.40 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 7,074,152.90 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % | | | | | 6,720,445.25 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 6,720,445.25 |

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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 | | | | | 1,148,507.37 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06 | 204,508.17 | X | 102.90% | = | 210,438.91 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 275,786.87 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 1,634,733.15 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 8,355,178.40 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|------------------------------------|------------|------------|--------------|
| | | 11/01/07 NEW ELEM CONSOLIDATED SCH | 423,609.47 | 159,488.95 | 583,098.42 |
| | | 05/01/08 NEW ELEM CONSOLIDATED SCH | 0.00 | 151,969.88 | 151,969.88 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 423,609.47 | 311,458.83 | 735,068.30 |
| 43 | APPROVED LEASES FOR 2006-07 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2006-07 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2005-06 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 735,068.30 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 9,090,246.70 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|----------|-----------------------|----------------------|------------------|--------------------|----|------------------|--------------------|---------|-------|
| | AVG. CAL. YEAR PUPILS | 2006 STATE VALUATION | MILL EXPECTATION | LOCAL CONTRIBUTION | OR | TOTAL ALLOCATION | | | |
| OLD TOWN | 996.0 100.00% | 414,300,000 | 7.44 | 3,082,392.00 | | 9,090,246.70 | 3,082,392.00 | 100.00% | 7.44M |
| TOTAL | 996.0 | 414,300,000 | | 3,082,392.00 | | 9,090,246.70 | 3,082,392.00 | 100.00% | 7.44M |

S T A T E O F M A I N E
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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|------------------------|------------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 9,090,246.70 | 3,082,392.00 | 6,007,854.70 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 9,090,246.70 | 3,082,392.00 | 6,007,854.70 |
| 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 | | | 2,573.00 |
| 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 | | | 6,010,427.70 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | LOCAL SHARE % = 33.91% | STATE SHARE % = 66.09% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | LOCAL SHARE % = 33.88% | STATE SHARE % = 66.12% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 9,443,954.35 | | |