

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

OLD TOWN

2005-06

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 2004	481.0	356.5	837.5 (53%)	729.0 (47%)	1,566.5

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	28.3 (17:1)	22.3 (16:1)	48.6 (15:1)	=	99.2 /	101.8 =	.97 X	4062,305 =	2088,431	1852,005
B. GUIDANCE	1.4 (350:1)	1.0 (350:1)	2.9 (250:1)	=	5.3 /	7.7 =	.69 X	338,299 =	123,716	109,710
C. LIBRARIANS	0.6 (800:1)	0.4 (800:1)	0.9 (800:1)	=	1.9 /	3.0 =	.63 X	149,025 =	49,760	44,126
D. HEALTH	0.6 (800:1)	0.4 (800:1)	0.9 (800:1)	=	1.9 /	1.0 =	1.90 X	41,473 =	41,763	37,036
E. EDUCATION TECHS	4.8 (100:1)	3.6 (100:1)	2.9 (250:1)	=	11.3 /	14.3 =	.79 X	225,706 =	94,503	83,805
F. LIBRARY TECHS	1.0 (500:1)	0.7 (500:1)	1.5 (500:1)	=	3.2 /	0.9 =	3.56 X	17,128 =	32,317	28,659
G. CLERICAL	2.4 (200:1)	1.8 (200:1)	3.6 (200:1)	=	7.8 /	15.7 =	.50 X	375,463 =	99,498	88,234
H. SCHOOL ADMIN.	1.6 (305:1)	1.2 (305:1)	2.3 (315:1)	=	5.1 /	6.8 =	.75 X	423,040 =	168,158	149,122

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	25,963	22,599
B. Supplies and Equipment	295	408	247,063	297,432
C. Professional Development	50	50	41,875	36,450
D. Instructional Leadership Support	20	20	16,750	14,580
E. Co- and Extra-Curricular Student	28	97	23,450	70,713
F. System Administration/Support	341	338	285,588	246,402
G. Operations & Maintenance	907	1,078	759,613	785,862

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	437,697	388,147
B. Education & Library Technicians	36.00%	45,655	40,487
C. Clerical	29.00%	28,854	25,588
D. School Administrators	14.00%	23,542	20,877

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	65,197	57,807
16 Adjustment for Title I Revenues	-119,978	-106,396

17 TOTALS	4579,414	4293,245
18 E.P.S. RATES	5,468	5,889

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	736.0	355.0	1,091.0		
	OCTOBER 2002	730.0	381.0	1,111.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	715.0 +	9.00	X	5,468.00	= 3,958,832.00
	9-12 PUPILS	349.0 +	12.33	X	5,889.00	= 2,127,872.37
	ADULT EDUC. COURSES AT .1	2.7		X	5,889.00	= 15,900.30
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,468.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,889.00	= 1,472.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2701	193.1	X .15	X	5,468.00	= 158,380.62
	9-12 DISADVANTAGED @ .2701	94.3	X .15	X	5,889.00	= 83,299.91
	K-8 LIMITED ENGLISH PROF.	6.0	X .500	X	5,468.00	= 16,404.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	5,889.00	= 2,944.50
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	715.0		X	100.00	= 71,500.00
	9-12 STUDENT ASSESSMENT	349.0		X	100.00	= 34,900.00
	K-8 TECHNOLOGY RESOURCES	715.0		X	83.00	= 59,345.00
	9-12 TECHNOLOGY RESOURCES	349.0		X	252.00	= 87,948.00
	K-2 PUPILS	218.5	X .10	X	5,468.00	= 119,475.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,738,274.75
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					5,660,150.79
30	ADJUSTED TOTAL OPERATING ALLOCATION					5,660,150.79

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					990,782.49
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	206,572.16	X	101.80%	=	210,290.46
35	TRANSPORTATION - EPS ALLOCATION					280,894.08
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,481,967.03
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,142,117.82

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05	NEW ELEM CONSOLIDATED SCH	423,609.47	173,203.31	596,812.78
	05/01/06	NEW ELEM CONSOLIDATED SCH	0.00	166,478.51	166,478.51
42	TOTAL PRINCIPAL & INTEREST		423,609.47	339,681.82	763,291.29
43	APPROVED LEASES FOR 2004-05				0.00
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				763,291.29
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,905,409.11

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
OLD TOWN	1,064.0	100.00%	430,100,000	8.26	3,552,626.00	7,905,409.11	3,552,626.00	100.00%	8.26M
TOTAL	1,064.0		430,100,000		3,552,626.00	7,905,409.11	3,552,626.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,905,409.11	3,552,626.00	4,352,783.11
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,905,409.11	3,552,626.00	4,352,783.11
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
58A TRANSITION ADJUSTMENT			0.00
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			0.00
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			0.00
60 ADJUSTED STATE CONTRIBUTION			4,352,783.11
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 44.94% STATE SHARE % = 55.06%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 44.94% STATE SHARE % = 55.06%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,983,533.07		