

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

OLD ORCHARD BCH

2008-09

320 - 258

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	391	240	631	313	944
10 ATTENDING PUPILS (OCTOBER 2007)	359	235	594	277	871
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	375.0	237.5	612.5 ( 67%)	295.0 ( 33%)	907.5

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	22.1 (17:1)	14.8 (16:1)	19.7 (15:1)	=	56.6	/	70.7	=	.80 X	3196,163	=	1713,143	843,787
B. GUIDANCE	1.1 (350:1)	0.7 (350:1)	1.2 (250:1)	=	3.0	/	5.3	=	.57 X	248,556	=	94,924	46,753
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2	/	3.0	=	.40 X	150,081	=	40,221	19,811
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2	/	3.0	=	.40 X	142,254	=	38,124	18,778
E. EDUCATION TECHS	3.8 (100:1)	2.4 (100:1)	1.2 (250:1)	=	7.4	/	7.5	=	.99 X	125,195	=	83,042	40,901
F. LIBRARY TECHS	0.8 (500:1)	0.5 (500:1)	0.6 (500:1)	=	1.9	/	1.6	=	1.19 X	26,595	=	21,204	10,444
G. CLERICAL	1.9 (200:1)	1.2 (200:1)	1.5 (200:1)	=	4.6	/	8.0	=	.58 X	231,652	=	90,020	44,338
H. SCHOOL ADMIN.	1.2 (305:1)	0.8 (305:1)	0.9 (315:1)	=	2.9	/	5.0	=	.58 X	342,031	=	132,913	65,465

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	20,825	10,030
B. Supplies and Equipment	320	442	196,000	130,390
C. Professional Development	54	54	33,075	15,930
D. Instructional Leadership Support	22	22	13,475	6,490
E. Co- and Extra-Curricular Student	31	105	18,988	30,975
F. System Administration/Support	204	204	124,950	60,180
G. Operations & Maintenance	935	1,111	572,688	327,745

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	358,418	176,535
B. Education & Library Technicians	36.00%	37,529	18,484
C. Clerical	29.00%	26,106	12,858
D. School Administrators	14.00%	18,608	9,165

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	214,006	105,387
16 Adjustment for Title I Revenues	-112,347	-55,335

17 TOTALS	3735,911	1939,111
18 E.P.S. RATES	6,099	6,573

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320 - 258

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	669.0	321.0	990.0		
	OCTOBER 2005	681.0	321.0	1,002.0		
	APRIL 2006	679.0	310.0	989.0		
	OCTOBER 2006	640.0	313.0	953.0		
	APRIL 2007	634.0	308.0	942.0		
	OCTOBER 2007	595.0	285.0	880.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	614.5 +	35.16	X	6,099.00	= 3,962,276.34
	9-12 PUPILS	296.5 +	13.16	X	6,573.00	= 2,035,395.18
	ADULT EDUC. COURSES AT .1	10.2		X	6,573.00	= 67,044.60
	K-8 EQUIV. INSTR. PUPILS	0.125		X	6,099.00	= 762.38
	9-12 EQUIV. INSTR. PUPILS	1.875		X	6,573.00	= 12,324.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4269	262.3	X .15	X	6,099.00	= 239,965.16
	9-12 DISADVANTAGED @ .4269	126.6	X .15	X	6,573.00	= 124,821.27
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	6,099.00	= 12,807.90
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	6,573.00	= 9,202.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	614.5		X	40.00	= 24,580.00
	9-12 STUDENT ASSESSMENT	296.5		X	40.00	= 11,860.00
	K-8 TECHNOLOGY RESOURCES	614.5		X	90.00	= 55,305.00
	9-12 TECHNOLOGY RESOURCES	296.5		X	273.00	= 80,944.50
	K-2 PUPILS	199.5	X .10	X	6,099.00	= 121,675.05
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					6,758,963.96
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					6,556,195.04
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,556,195.04

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2008-09

320 - 258

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					1,099,588.07
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	4,388.75	X	102.90%	=	4,516.02
35	TRANSPORTATION - EPS ALLOCATION					175,044.08
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,279,148.17
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,835,343.21

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - OLD ORCHARD BCH				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - OLD ORCHARD BCH				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - OLD ORCHARD BCH				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				7,835,343.21

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

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2008-09

320 - 258

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
OLD ORCHARD BCH	911.0	100.00%	7,835,343.21		0.00		7,835,343.21		
TOTAL	911.0						7,835,343.21		

	2007 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION	PERCENT	MILLS
OLD ORCHARD BCH	1,368,350,000		6.790		9,291,096.50		7,835,343.21	7,835,343.21	100.00%		5.73M
TOTAL	1,368,350,000				9,291,096.50		7,835,343.21	7,835,343.21	100.00%		5.73M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,835,343.21	7,835,343.21	0.00
49B ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS		494,814.63-	494,814.63
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,835,343.21	7,340,528.58	494,814.63
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			494,814.63
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 93.68%	STATE SHARE % = 6.32%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,038,112.13		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN

TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
***** WARRANT ARTICLE *****			

OLD ORCHARD BCH

7,835,343.21

7,340,528.58 100.00%

5.36

TOTAL

7,835,343.21

7,340,528.58 100.00%

5.36

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

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320 - 258

## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	41,234.55	45,816.17	0.00	0.00
August	41,234.55	45,816.17	0.00	0.00
September	41,234.55	45,816.17	0.00	0.00
October	41,234.55	45,816.17	0.00	0.00
November	41,234.55	45,816.17	0.00	0.00
December	41,234.55	45,816.17	0.00	0.00
Janurary	41,234.55	45,816.17	0.00	0.00
February	41,234.55	34,820.28	0.00	0.00
March	41,234.55	34,820.29	0.00	0.00
April	41,234.55	34,820.29	0.00	0.00
May	41,234.55	34,820.29	0.00	0.00
June	41,234.58	34,820.29	0.00	0.00
Total	494,814.63	494,814.63	0.00	0.00