

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

OTIS 2008-09

327 - 526

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	79	33	112	0	112
10 ATTENDING PUPILS (OCTOBER 2007)	71	31	102	0	102
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	75.0	32.0	107.0 (100%)	0.0 (0%)	107.0

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	4.4 (17:1)	2.0 (16:1)	0.0 (15:1)	=	6.4 /	11.4 =	=	.56 X	467,305 =	=	261,691	0
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.3 /	0.4 =	=	.75 X	22,631 =	=	16,973	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	2,978	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,826	0
E. EDUCATION TECHS	0.8 (100:1)	0.3 (100:1)	0.0 (250:1)	=	1.1 /	1.0 =	=	1.10 X	13,943 =	=	15,337	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	3,963	0
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.0 (200:1)	=	0.6 /	1.0 =	=	.60 X	25,220 =	=	15,132	0
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.3 /	1.0 =	=	.30 X	64,177 =	=	19,253	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	3,638	0
B. Supplies and Equipment	320	442	34,240	0
C. Professional Development	54	54	5,778	0
D. Instructional Leadership Support	22	22	2,354	0
E. Co- and Extra-Curricular Student	31	105	3,317	0
F. System Administration/Support	204	204	21,828	0
G. Operations & Maintenance	935	1,111	100,045	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	54,239	0
B. Education & Library Technicians	36.00%	6,948	0
C. Clerical	29.00%	4,388	0
D. School Administrators	14.00%	2,695	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	-28,774	0
16 Adjustment for Title I Revenues	-24,460	0

17 TOTALS	525,387	0
18 E.P.S. RATES	4,910	6,126

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	49.0	33.0	82.0		
	OCTOBER 2005	52.0	29.0	81.0		
	APRIL 2006	53.0	31.0	84.0		
	OCTOBER 2006	52.0	34.0	86.0		
	APRIL 2007	50.0	29.0	79.0		
	OCTOBER 2007	47.0	24.0	71.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X X X X	SAU EPS RATES	
	K-8 PUPILS	48.5 +	2.00	X	4,910.00	= 247,955.00
	9-12 PUPILS	26.5 +	0.00	X	6,126.00	= 162,339.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,126.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,910.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,126.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2979	14.4	X .15	X	4,910.00	= 10,605.60
	9-12 DISADVANTAGED @ .2979	7.9	X .15	X	6,126.00	= 7,259.31
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,910.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,126.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	48.5		X	40.00	= 1,940.00
	9-12 STUDENT ASSESSMENT	26.5		X	40.00	= 1,060.00
	K-8 TECHNOLOGY RESOURCES	48.5		X	90.00	= 4,365.00
	9-12 TECHNOLOGY RESOURCES	26.5		X	273.00	= 7,234.50
	K-2 PUPILS	19.5	X .10	X	4,910.00	= 9,574.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 26,982.17
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					479,315.08
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					464,935.62
30	ADJUSTED TOTAL OPERATING ALLOCATION					464,935.62

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	7,665.28	X	102.90%	=	7,887.57
32	SPECIAL EDUCATION - EPS ALLOCATION					96,410.77
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					39,360.23
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					143,658.57
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					608,594.19

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2007-08 - OTIS				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - OTIS				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - OTIS				781.47
47	TOTAL DEBT SERVICE ALLOCATION				781.47
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				609,375.66

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
OTIS	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
	75.0 100.00%	609,375.66	0.00	609,375.66	
TOTAL	75.0			609,375.66	

OTIS	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	111,800,000	6.790	759,122.00	609,375.66	609,375.66	100.00% 5.45M
TOTAL	111,800,000		759,122.00	609,375.66	609,375.66	100.00% 5.45M

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			609,375.66	609,375.66	0.00
49B	ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS				43,384.85-	43,384.85
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			609,375.66	565,990.81	43,384.85
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					43,384.85
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 % = 92.88%	STATE SHARE % = 7.12%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			623,755.12		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN				TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
				***** WARRANT ARTICLE *****			

OTIS	609,375.66	565,990.81	100.00%	5.06
TOTAL	609,375.66	565,990.81	100.00%	5.06

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	3,615.40	4,017.11	0.00	0.00
August	3,615.40	4,017.11	0.00	0.00
September	3,615.40	4,017.11	0.00	0.00
October	3,615.40	4,017.11	0.00	0.00
November	3,615.40	4,017.11	0.00	0.00
December	3,615.40	4,017.12	0.00	0.00
Janurary	3,615.40	4,017.12	0.00	0.00
February	3,615.40	3,053.01	0.00	0.00
March	3,615.40	3,053.01	0.00	0.00
April	3,615.40	0.00	0.00	0.00
May	3,615.40	5,543.59	0.00	0.00
June	3,615.45	3,615.45	0.00	0.00
Total	43,384.85	43,384.85	0.00	0.00