

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ORLAND

2008-09

323 - 225

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	109	61	170	0	170
10 ATTENDING PUPILS (OCTOBER 2007)	122	43	165	0	165
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	115.5	52.0	167.5 (100%)	0.0 (0%)	167.5

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	6.8 (17:1)	3.3 (16:1)	0.0 (15:1)	=	10.1 /	13.4 =	=	.75 X	650,381 =	=	487,786	0
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.4 /	0.7 =	=	.57 X	32,309 =	=	18,416	0
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	5,956	0
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.3 =	=	.67 X	14,991 =	=	10,044	0
E. EDUCATION TECHS	1.2 (100:1)	0.5 (100:1)	0.0 (250:1)	=	1.7 /	4.0 =	=	.43 X	58,708 =	=	25,244	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3 /	1.0 =	=	.30 X	13,796 =	=	4,139	0
G. CLERICAL	0.6 (200:1)	0.3 (200:1)	0.0 (200:1)	=	0.9 /	2.0 =	=	.45 X	60,716 =	=	27,322	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.6 /	0.9 =	=	.67 X	60,385 =	=	40,458	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	5,695	0
B. Supplies and Equipment	320	442	53,600	0
C. Professional Development	54	54	9,045	0
D. Instructional Leadership Support	22	22	3,685	0
E. Co- and Extra-Curricular Student	31	105	5,193	0
F. System Administration/Support	204	204	34,170	0
G. Operations & Maintenance	935	1,111	156,613	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	99,218	0
B. Education & Library Technicians	36.00%	10,578	0
C. Clerical	29.00%	7,923	0
D. School Administrators	14.00%	5,664	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)	-44,906	0
16 Adjustment for Title I Revenues	-38,569	0

17 TOTALS	927,273	0
18 E.P.S. RATES	5,536	5,943

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323 - 225

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	196.0	120.0	316.0		
	OCTOBER 2005	171.0	115.0	286.0		
	APRIL 2006	170.0	108.0	278.0		
	OCTOBER 2006	179.0	109.0	288.0		
	APRIL 2007	172.0	108.0	280.0		
	OCTOBER 2007	166.0	120.0	286.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	169.0 +	6.66	X	5,536.00	= 972,453.76
	9-12 PUPILS	114.0 +	0.00	X	5,943.00	= 677,502.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,943.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,536.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,943.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4337	73.3	X .15	X	5,536.00	= 60,868.32
	9-12 DISADVANTAGED @ .4337	49.4	X .15	X	5,943.00	= 44,037.63
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,536.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,943.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	169.0		X	40.00	= 6,760.00
	9-12 STUDENT ASSESSMENT	114.0		X	40.00	= 4,560.00
	K-8 TECHNOLOGY RESOURCES	169.0		X	90.00	= 15,210.00
	9-12 TECHNOLOGY RESOURCES	114.0		X	273.00	= 31,122.00
	K-2 PUPILS	65.0	X .10	X	5,536.00	= 35,984.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,848,497.71
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,793,042.77
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,793,042.77

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2008-09

323 - 225

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					273,086.39
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					209,098.83
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					482,185.22
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,275,227.99

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 - ORLAND				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - ORLAND				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - ORLAND				3,412.89
47	TOTAL DEBT SERVICE ALLOCATION				3,412.89
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,278,640.88

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ORLAND

2008-09

323 - 225

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

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
ORLAND	283.0 100.00%	2,278,640.88		0.00		2,278,640.88		
TOTAL	283.0					2,278,640.88		
		2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
ORLAND		243,300,000	6.790		1,652,007.00		2,278,640.88	1,652,007.00 100.00% 6.79M
TOTAL		243,300,000			1,652,007.00		2,278,640.88	1,652,007.00 100.00% 6.79M
E. TOTALS AND ADJUSTMENTS			TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION			

49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		2,278,640.88	1,652,007.00	626,633.88			
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS		2,278,640.88	1,652,007.00	626,633.88			
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	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				626,633.88			
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 72.50%		STATE SHARE % = 27.50%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 72.50%		STATE SHARE % = 27.50%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION				2,334,095.82			

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2008-09

323 - 225

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	52,219.49	57,085.49	0.00	0.00
August	52,219.49	57,085.49	0.00	0.00
September	52,219.49	57,085.49	0.00	0.00
October	52,219.49	57,085.49	0.00	0.00
November	52,219.49	57,085.49	0.00	0.00
December	52,219.49	57,085.49	0.00	0.00
Janurary	52,219.49	57,085.49	0.00	0.00
February	52,219.49	45,407.09	0.00	0.00
March	52,219.49	45,407.09	0.00	0.00
April	52,219.49	45,407.09	0.00	0.00
May	52,219.49	45,407.09	0.00	0.00
June	52,219.49	45,407.09	0.00	0.00
Total	626,633.88	626,633.88	0.00	0.00