

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ORRINGTON

2006-07

325 - 091

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005	259.0	134.0	393.0 (100%)	0.0 (0%)	393.0

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	15.2 (17:1)	8.4 (16:1)	0.0 (15:1)	=	23.6 /	28.0 =	.84 X	1209,031 =	1015,586	0
B. GUIDANCE	0.7 (350:1)	0.4 (350:1)	0.0 (250:1)	=	1.1 /	1.0 =	1.10 X	37,954 =	41,749	0
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	0.0 =	.50 X	0 =	13,752	0
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	0.6 =	.83 X	28,235 =	23,435	0
E. EDUCATION TECHS	2.6 (100:1)	1.3 (100:1)	0.0 (250:1)	=	3.9 /	11.4 =	.34 X	179,099 =	60,894	0
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.0 (500:1)	=	0.8 /	0.2 =	4.00 X	3,504 =	14,016	0
G. CLERICAL	1.3 (200:1)	0.7 (200:1)	0.0 (200:1)	=	2.0 /	3.7 =	.54 X	96,086 =	51,886	0
H. SCHOOL ADMIN.	0.8 (305:1)	0.4 (305:1)	0.0 (315:1)	=	1.2 /	2.6 =	.46 X	172,432 =	79,319	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	12,576	0
B. Supplies and Equipment	302	418	118,686	0
C. Professional Development	51	51	20,043	0
D. Instructional Leadership Support	20	20	7,860	0
E. Co- and Extra-Curricular Student	29	99	11,397	0
F. System Administration/Support	349	346	137,157	0
G. Operations & Maintenance	929	1,104	365,097	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	207,959	0
B. Education & Library Technicians	36.00%	26,968	0
C. Clerical	29.00%	15,047	0
D. School Administrators	14.00%	11,105	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	31,485	0
16 Adjustment for Title I Revenues	-42,495	0

17 TOTALS	2223,522	0
18 E.P.S. RATES	5,658	6,214

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A. OPERATING COST ALLOCATIONS

19 RESIDENT PUPILS	K-8	9-12	TOTAL		
APRIL 2003	422.0	204.0	626.0		
OCTOBER 2003	416.0	188.0	604.0		
APRIL 2004	418.0	187.0	605.0		
OCTOBER 2004	395.0	206.0	601.0		
APRIL 2005	399.0	196.0	595.0		
OCTOBER 2005	388.0	213.0	601.0		
21 BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
	YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
K-8 PUPILS	393.5 +	12.83	X	5,658.00	= 2,299,015.14
9-12 PUPILS	204.5 +	0.00	X	6,214.00	= 1,270,763.00
ADULT EDUC. COURSES AT .1	0.0		X	6,214.00	= 0.00
K-8 EQUIV. INSTR. PUPILS	0.000		X	5,658.00	= 0.00
9-12 EQUIV. INSTR. PUPILS	0.000		X	6,214.00	= 0.00
WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
K-8 DISADVANTAGED @ .1880	74.0	X .15	X	5,658.00	= 62,803.80
9-12 DISADVANTAGED @ .1880	38.4	X .15	X	6,214.00	= 35,792.64
K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,658.00	= 0.00
9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,214.00	= 0.00
TARGETED FUNDS	PUPILS	WEIGHTS	X		
K-8 STUDENT ASSESSMENT	393.5		X	79.00	= 31,086.50
9-12 STUDENT ASSESSMENT	204.5		X	79.00	= 16,155.50
K-8 TECHNOLOGY RESOURCES	393.5		X	85.00	= 33,447.50
9-12 TECHNOLOGY RESOURCES	204.5		X	258.00	= 52,761.00
K-2 PUPILS	118.0	X .10	X	5,658.00	= 66,764.40
ISOLATED SMALL SCHOOL ADJUSTMENT					
K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
OPERATING ALLOCATION					3,868,589.48
OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					3,481,730.53
30 ADJUSTED TOTAL OPERATING ALLOCATION					3,481,730.53

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					483,830.27
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	52,400.68	X	102.40%	=	53,658.30
35	TRANSPORTATION - EPS ALLOCATION					230,753.83
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					768,242.40
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,249,972.93

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	ADDN TO CENTER DRIVE SCHO	300,706.00	117,535.48	418,241.48
	05/01/07	ADDN TO CENTER DRIVE SCHO	0.00	110,966.77	110,966.77
42	TOTAL PRINCIPAL & INTEREST		300,706.00	228,502.25	529,208.25
43	APPROVED LEASES FOR 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				45,813.86
47	TOTAL DEBT SERVICE ALLOCATION				575,022.11
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,824,995.04

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
ORRINGTON	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	598.0	244,000,000	7.60	1,854,400.00		4,824,995.04	1,854,400.00	100.00%	7.60M
TOTAL	598.0	244,000,000		1,854,400.00		4,824,995.04	1,854,400.00	100.00%	7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,824,995.04	1,854,400.00	2,970,595.04
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,824,995.04	1,854,400.00	2,970,595.04
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			27,151.76-
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			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			2,943,443.28
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 38.43% STATE SHARE % = 61.57%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 39.00% STATE SHARE % = 61.00%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,211,853.99		