

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

OLD ORCHARD BCH

2007-08

320 - 258

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	433	241	674	309	983
10 ATTENDING PUPILS (OCTOBER 2006)	395	243	638	319	957
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	414.0	242.0	656.0 ( 68%)	314.0 ( 32%)	970.0

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	24.4 (17:1)	15.1 (16:1)	20.9 (15:1)	=	60.4	/	70.7	=	.85 X	3078,791	=	1779,541	837,431
B. GUIDANCE	1.2 (350:1)	0.7 (350:1)	1.3 (250:1)	=	3.2	/	5.4	=	.59 X	268,361	=	107,666	50,667
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2	/	3.0	=	.40 X	166,218	=	45,211	21,276
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2	/	3.0	=	.40 X	138,243	=	37,602	17,695
E. EDUCATION TECHS	4.1 (100:1)	2.4 (100:1)	1.3 (250:1)	=	7.8	/	8.9	=	.88 X	148,551	=	88,893	41,832
F. LIBRARY TECHS	0.8 (500:1)	0.5 (500:1)	0.6 (500:1)	=	1.9	/	1.5	=	1.27 X	25,817	=	22,296	10,492
G. CLERICAL	2.1 (200:1)	1.2 (200:1)	1.6 (200:1)	=	4.9	/	8.0	=	.61 X	225,124	=	93,382	43,944
H. SCHOOL ADMIN.	1.4 (305:1)	0.8 (305:1)	1.0 (315:1)	=	3.2	/	5.0	=	.64 X	338,066	=	147,126	69,236

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	21,648	10,362
B. Supplies and Equipment	311	430	204,016	135,020
C. Professional Development	52	52	34,112	16,328
D. Instructional Leadership Support	21	21	13,776	6,594
E. Co- and Extra-Curricular Student	30	102	19,680	32,028
F. System Administration/Support	359	356	235,504	111,784
G. Operations & Maintenance	956	1,136	627,136	356,704

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	374,304	176,143
B. Education & Library Technicians	36.00%	40,028	18,837
C. Clerical	29.00%	27,081	12,744
D. School Administrators	14.00%	20,598	9,693

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	224,430	105,628
16 Adjustment for Title I Revenues	-117,511	-55,299

17 TOTALS	4046,519	2029,138
18 E.P.S. RATES	6,168	6,462

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	713.0	349.0	1,062.0		
	OCTOBER 2004	674.0	339.0	1,013.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	659.5 +	16.50	X	6,168.00	= 4,169,568.00
	9-12 PUPILS	311.5 +	14.00	X	6,462.00	= 2,103,381.00
	ADULT EDUC. COURSES AT .1	6.9		X	6,462.00	= 44,587.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	6,168.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.625		X	6,462.00	= 10,500.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4047	266.9	X .15	X	6,168.00	= 246,935.88
	9-12 DISADVANTAGED @ .4047	126.1	X .15	X	6,462.00	= 122,228.73
	K-8 LIMITED ENGLISH PROF.	2.0	X .500	X	6,168.00	= 6,168.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	6,462.00	= 3,231.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	659.5		X	40.00	= 26,380.00
	9-12 STUDENT ASSESSMENT	311.5		X	40.00	= 12,460.00
	K-8 TECHNOLOGY RESOURCES	659.5		X	87.00	= 57,376.50
	9-12 TECHNOLOGY RESOURCES	311.5		X	265.00	= 82,547.50
	K-2 PUPILS	219.0	X .10	X	6,168.00	= 135,079.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,020,444.36
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					6,669,422.14
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,669,422.14

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	63,883.12	X	102.90%	=	65,735.73
32	SPECIAL EDUCATION - EPS ALLOCATION					1,347,072.15
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	32,543.58	X	102.90%	=	33,487.34
35	TRANSPORTATION - EPS ALLOCATION					179,064.07
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,625,359.29
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					8,294,781.43

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 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				8,294,781.43

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2006 STATE		MILL	LOCAL	TOTAL	LOCAL				
	YEAR	PUPILS	VALUATION	X	EXPECTATION	=	CONTRIBUTION	OR	ALLOCATION	CONTRIBUTION		
OLD ORCHARD BCH	971.0	100.00%	1,150,850,000		7.44		8,562,324.00		8,294,781.43	8,294,781.43	100.00%	7.21M
TOTAL	971.0		1,150,850,000				8,562,324.00		8,294,781.43	8,294,781.43	100.00%	7.21M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,294,781.43	8,294,781.43	0.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		1,131,540.61-	1,131,540.61
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	8,294,781.43	7,163,240.82	1,131,540.61
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			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			1,131,540.61
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 % = 86.36%	STATE SHARE % = 13.64%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,645,803.65		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
OLD ORCHARD BCH		8,294,781.43	7,163,240.82	100.00%	6.22
TOTAL		8,294,781.43	7,163,240.82	100.00%	6.22