

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ORONO

2007-08

324 - 087

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	272	139	411	377	788
10 ATTENDING PUPILS (OCTOBER 2006)	274	139	413	377	790
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	273.0	139.0	412.0 (52%)	377.0 (48%)	789.0

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	16.1 (17:1)	8.7 (16:1)	25.1 (15:1)	=	49.9 /	61.6 =	=	.81 X	2634,032 =	=	1109,454	1024,112
B. GUIDANCE	0.8 (350:1)	0.4 (350:1)	1.5 (250:1)	=	2.7 /	3.9 =	=	.69 X	192,783 =	=	69,170	63,850
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.5 (800:1)	=	1.0 /	2.0 =	=	.50 X	108,850 =	=	28,301	26,124
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.5 (800:1)	=	1.0 /	1.0 =	=	1.00 X	41,123 =	=	21,384	19,739
E. EDUCATION TECHS	2.7 (100:1)	1.4 (100:1)	1.5 (250:1)	=	5.6 /	2.6 =	=	2.15 X	41,107 =	=	45,958	42,422
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.8 (500:1)	=	1.6 /	1.0 =	=	1.60 X	17,686 =	=	14,715	13,583
G. CLERICAL	1.4 (200:1)	0.7 (200:1)	1.9 (200:1)	=	4.0 /	5.9 =	=	.68 X	169,070 =	=	59,783	55,185
H. SCHOOL ADMIN.	0.9 (305:1)	0.5 (305:1)	1.2 (315:1)	=	2.6 /	4.0 =	=	.65 X	272,862 =	=	92,227	85,133

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	13,596	12,441
B. Supplies and Equipment	311	430	128,132	162,110
C. Professional Development	52	52	21,424	19,604
D. Instructional Leadership Support	21	21	8,652	7,917
E. Co- and Extra-Curricular Student	30	102	12,360	38,454
F. System Administration/Support	359	356	147,908	134,212
G. Operations & Maintenance	956	1,136	393,872	428,272

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	233,379	215,427
B. Education & Library Technicians	36.00%	21,842	20,162
C. Clerical	29.00%	17,337	16,004
D. School Administrators	14.00%	12,912	11,919

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	34,801	32,122
16 Adjustment for Title I Revenues	-59,868	-55,262

17 TOTALS	2427,338	2373,529
18 E.P.S. RATES	5,892	6,296

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	430.0	220.0	650.0		
	OCTOBER 2004	434.0	215.0	649.0		
	APRIL 2005	420.0	208.0	628.0		
	OCTOBER 2005	424.0	223.0	647.0		
	APRIL 2006	407.0	223.0	630.0		
	OCTOBER 2006	403.0	217.0	620.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	405.0 +	14.66	X	5,892.00	= 2,472,636.72
	9-12 PUPILS	220.0 +	0.00	X	6,296.00	= 1,385,120.00
	ADULT EDUC. COURSES AT .1	5.0		X	6,296.00	= 31,480.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,892.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,296.00	= 3,148.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2233	90.4	X .15	X	5,892.00	= 79,895.52
	9-12 DISADVANTAGED @ .2233	49.1	X .15	X	6,296.00	= 46,370.04
	K-8 LIMITED ENGLISH PROF.	6.0	X .500	X	5,892.00	= 17,676.00
	9-12 LIMITED ENGLISH PROF.	1.0	X .500	X	6,296.00	= 3,148.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	405.0		X	40.00	= 16,200.00
	9-12 STUDENT ASSESSMENT	220.0		X	40.00	= 8,800.00
	K-8 TECHNOLOGY RESOURCES	405.0		X	87.00	= 35,235.00
	9-12 TECHNOLOGY RESOURCES	220.0		X	265.00	= 58,300.00
	K-2 PUPILS	141.0	X .10	X	5,892.00	= 83,077.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,241,086.48
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					4,029,032.15
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,029,032.15

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	34,517.81	X	102.90%	=	35,518.83
32	SPECIAL EDUCATION - EPS ALLOCATION					838,798.04
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	71,544.54	X	102.90%	=	73,619.33
35	TRANSPORTATION - EPS ALLOCATION					159,581.84
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,107,518.04
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,136,550.19

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 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)				5,136,550.19

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
ORONO	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR				
	625.0 100.00%	350,100,000	7.44	2,604,744.00		5,136,550.19	2,604,744.00	100.00%	7.44M
TOTAL	625.0	350,100,000		2,604,744.00		5,136,550.19	2,604,744.00	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,136,550.19	2,604,744.00	2,531,806.19
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,136,550.19	2,604,744.00	2,531,806.19
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			17,617.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			2,549,423.19
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 50.71% STATE SHARE % = 49.29%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 50.37% STATE SHARE % = 49.63%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,348,604.52		