

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ORRINGTON

2007-08

325 - 386

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	259	135	394	0	394
10 ATTENDING PUPILS (OCTOBER 2006)	241	142	383	0	383
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	250.0	138.5	388.5 (100%)	0.0 (0%)	388.5

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	14.7 (17:1)	8.7 (16:1)	0.0 (15:1)	=	23.4 /	28.0 =	=	.84 X	1282,961 =	=	1077,687	0
B. GUIDANCE	0.7 (350:1)	0.4 (350:1)	0.0 (250:1)	=	1.1 /	0.0 =	=	1.10 X	0 =	=	32,361	0
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	0.0 =	=	.50 X	0 =	=	14,710	0
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	0.6 =	=	.83 X	29,136 =	=	24,183	0
E. EDUCATION TECHS	2.5 (100:1)	1.4 (100:1)	0.0 (250:1)	=	3.9 /	10.4 =	=	.38 X	152,544 =	=	57,967	0
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.0 (500:1)	=	0.8 /	0.2 =	=	4.00 X	3,195 =	=	12,780	0
G. CLERICAL	1.3 (200:1)	0.7 (200:1)	0.0 (200:1)	=	2.0 /	1.9 =	=	1.05 X	44,935 =	=	47,182	0
H. SCHOOL ADMIN.	0.8 (305:1)	0.5 (305:1)	0.0 (315:1)	=	1.3 /	2.0 =	=	.65 X	136,077 =	=	88,450	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	12,821	0
B. Supplies and Equipment	311	430	120,824	0
C. Professional Development	52	52	20,202	0
D. Instructional Leadership Support	21	21	8,159	0
E. Co- and Extra-Curricular Student	30	102	11,655	0
F. System Administration/Support	359	356	139,472	0
G. Operations & Maintenance	956	1,136	371,406	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	218,299	0
B. Education & Library Technicians	36.00%	25,469	0
C. Clerical	29.00%	13,683	0
D. School Administrators	14.00%	12,383	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	32,759	0
16 Adjustment for Title I Revenues	-36,062	0

17 TOTALS	2306,390	0
18 E.P.S. RATES	5,937	6,506

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ORRINGTON

2007-08

325 - 386

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	394.0	206.0	600.0		
	OCTOBER 2006	383.0	208.0	591.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	388.5 +	7.66	X	5,937.00	= 2,352,001.92
	9-12 PUPILS	207.0 +	0.00	X	6,506.00	= 1,346,742.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,506.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,937.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,506.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2115	82.2	X .15	X	5,937.00	= 73,203.21
	9-12 DISADVANTAGED @ .2115	43.8	X .15	X	6,506.00	= 42,744.42
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,937.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,506.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	388.5		X	40.00	= 15,540.00
	9-12 STUDENT ASSESSMENT	207.0		X	40.00	= 8,280.00
	K-8 TECHNOLOGY RESOURCES	388.5		X	87.00	= 33,799.50
	9-12 TECHNOLOGY RESOURCES	207.0		X	265.00	= 54,855.00
	K-2 PUPILS	114.5	X .10	X	5,937.00	= 67,978.65
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,995,144.70
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					3,795,387.46
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,795,387.46

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ORRINGTON

2007-08

325 - 386

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					481,822.50
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	59,076.33	X	102.90%	=	60,789.54
35	TRANSPORTATION - EPS ALLOCATION					237,445.69
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					780,057.73
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,575,445.19

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/07	ADDN TO CENTER DRIVE SCHO	300,706.00	94,913.82	395,619.82
	05/01/08	ADDN TO CENTER DRIVE SCHO	0.00	103,399.51	103,399.51
42	TOTAL PRINCIPAL & INTEREST		300,706.00	198,313.33	499,019.33
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				50,522.70
47	TOTAL DEBT SERVICE ALLOCATION				549,542.03
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,124,987.22

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
ORRINGTON	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	595.5 100.00%	273,450,000	7.44	2,034,468.00		5,124,987.22	2,034,468.00	100.00%	7.44M
TOTAL	595.5	273,450,000		2,034,468.00		5,124,987.22	2,034,468.00	100.00%	7.44M

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ORRINGTON

2007-08

325 - 386

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,124,987.22	2,034,468.00	3,090,519.22
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,124,987.22	2,034,468.00	3,090,519.22
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			1,000.00
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			3,091,519.22
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 39.70%		STATE SHARE % = 60.30%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 39.68%		STATE SHARE % = 60.32%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,324,744.46		