

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ORONO

2006-07

324 - 087

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	270.5	154.5	425.0 (53%)	371.5 (47%)	796.5

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	15.9 (17:1)	9.7 (16:1)	24.8 (15:1)	=	50.4 /	59.8 =	.84 X	2422,110 =	1078,323	956,249
B. GUIDANCE	0.8 (350:1)	0.4 (350:1)	1.5 (250:1)	=	2.7 /	4.0 =	.68 X	180,695 =	65,123	57,750
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.5 (800:1)	=	1.0 /	2.0 =	.50 X	103,962 =	27,550	24,431
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.5 (800:1)	=	1.0 /	1.0 =	1.00 X	37,481 =	19,865	17,616
E. EDUCATION TECHS	2.7 (100:1)	1.5 (100:1)	1.5 (250:1)	=	5.7 /	12.0 =	.48 X	203,956 =	51,886	46,013
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.7 (500:1)	=	1.5 /	0.0 =	1.50 X	0 =	10,058	8,920
G. CLERICAL	1.4 (200:1)	0.8 (200:1)	1.9 (200:1)	=	4.1 /	6.0 =	.68 X	160,362 =	57,794	51,252
H. SCHOOL ADMIN.	0.9 (305:1)	0.5 (305:1)	1.2 (315:1)	=	2.6 /	4.0 =	.65 X	261,716 =	90,161	79,954

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	13,600	11,888
B. Supplies and Equipment	302	418	128,350	155,287
C. Professional Development	51	51	21,675	18,947
D. Instructional Leadership Support	20	20	8,500	7,430
E. Co- and Extra-Curricular Student	29	99	12,325	36,779
F. System Administration/Support	349	346	148,325	128,539
G. Operations & Maintenance	929	1,104	394,825	410,136

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	226,264	200,649
B. Education & Library Technicians	36.00%	22,300	19,776
C. Clerical	29.00%	16,760	14,863
D. School Administrators	14.00%	12,623	11,194

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	33,846	30,011
16 Adjustment for Title I Revenues	-75,865	-67,276

17 TOTALS	2364,287	2220,407
18 E.P.S. RATES	5,563	5,977

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	442.0	239.0	681.0		
	OCTOBER 2003	441.0	218.0	659.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	422.0 +	9.83	X	5,563.00	= 2,402,270.29
	9-12 PUPILS	215.5 +	5.00	X	5,977.00	= 1,317,928.50
	ADULT EDUC. COURSES AT .1	4.6		X	5,977.00	= 27,494.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,563.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	5,977.00	= 2,988.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2152	90.8	X .15	X	5,563.00	= 75,768.06
	9-12 DISADVANTAGED @ .2152	46.4	X .15	X	5,977.00	= 41,599.92
	K-8 LIMITED ENGLISH PROF.	4.0	X .500	X	5,563.00	= 11,126.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,977.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	422.0		X	79.00	= 33,338.00
	9-12 STUDENT ASSESSMENT	215.5		X	79.00	= 17,024.50
	K-8 TECHNOLOGY RESOURCES	422.0		X	85.00	= 35,870.00
	9-12 TECHNOLOGY RESOURCES	215.5		X	258.00	= 55,599.00
	K-2 PUPILS	140.5	X .10	X	5,563.00	= 78,160.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,099,167.12
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					3,689,250.40
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,689,250.40

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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					667,879.79
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	55,671.23	X	102.40%	=	57,007.34
35	TRANSPORTATION - EPS ALLOCATION					155,084.39
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					879,971.52
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,569,221.92

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 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,569,221.92

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
ORONO	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR				
	637.5 100.00%	305,550,000	7.60	2,322,180.00		4,569,221.92	2,322,180.00	100.00%	7.60M
TOTAL	637.5	305,550,000		2,322,180.00		4,569,221.92	2,322,180.00	100.00%	7.60M

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
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,569,221.92	2,322,180.00	2,247,041.92
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,569,221.92	2,322,180.00	2,247,041.92
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A M RSA 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			2,247,041.92
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 50.82% STATE SHARE % = 49.18%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 50.82% STATE SHARE % = 49.18%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,979,138.64		