

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ORONO

2008-09

324 - 087

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	277	143	420	374	794
10 ATTENDING PUPILS (OCTOBER 2007)	269	139	408	387	795
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	273.0	141.0	414.0 (52%)	380.5 (48%)	794.5

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	16.1 (17:1)	8.8 (16:1)	25.4 (15:1)	=	50.3	/	61.0	=	.82 X	2680,076	=	1142,784	1054,878
B. GUIDANCE	0.8 (350:1)	0.4 (350:1)	1.5 (250:1)	=	2.7	/	3.9	=	.69 X	198,322	=	71,158	65,684
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.5 (800:1)	=	1.0	/	2.0	=	.50 X	111,966	=	29,111	26,872
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.5 (800:1)	=	1.0	/	1.0	=	1.00 X	42,316	=	22,004	20,312
E. EDUCATION TECHS	2.7 (100:1)	1.4 (100:1)	1.5 (250:1)	=	5.6	/	4.9	=	1.14 X	77,905	=	46,182	42,630
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.8 (500:1)	=	1.6	/	1.0	=	1.60 X	18,199	=	15,141	13,977
G. CLERICAL	1.4 (200:1)	0.7 (200:1)	1.9 (200:1)	=	4.0	/	4.9	=	.82 X	140,813	=	60,043	55,424
H. SCHOOL ADMIN.	0.9 (305:1)	0.5 (305:1)	1.2 (315:1)	=	2.6	/	4.0	=	.65 X	280,772	=	94,901	87,601

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	14,076	12,937
B. Supplies and Equipment	320	442	132,480	168,181
C. Professional Development	54	54	22,356	20,547
D. Instructional Leadership Support	22	22	9,108	8,371
E. Co- and Extra-Curricular Student	31	105	12,834	39,953
F. System Administration/Support	204	204	84,456	77,622
G. Operations & Maintenance	935	1,111	387,090	422,736

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	240,361	221,872
B. Education & Library Technicians	36.00%	22,076	20,379
C. Clerical	29.00%	17,412	16,073
D. School Administrators	14.00%	13,286	12,264

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	35,770	33,018
16 Adjustment for Title I Revenues	-54,726	-50,517

17 TOTALS	2417,902	2370,813
18 E.P.S. RATES	5,840	6,231

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2007	413.0	217.0	630.0		
	OCTOBER 2007	398.0	210.0	608.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	405.5 +	5.33	X	5,840.00	= 2,399,247.20
	9-12 PUPILS	213.5 +	2.83	X	6,231.00	= 1,347,952.23
	ADULT EDUC. COURSES AT .1	5.5		X	6,231.00	= 34,270.50
	K-8 EQUIV. INSTR. PUPILS	0.750		X	5,840.00	= 4,380.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,231.00	= 1,557.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2211	89.7	X .15	X	5,840.00	= 78,577.20
	9-12 DISADVANTAGED @ .2211	47.2	X .15	X	6,231.00	= 44,115.48
	K-8 LIMITED ENGLISH PROF.	4.0	X .700	X	5,840.00	= 16,352.00
	9-12 LIMITED ENGLISH PROF.	6.0	X .700	X	6,231.00	= 26,170.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	405.5		X	40.00	= 16,220.00
	9-12 STUDENT ASSESSMENT	213.5		X	40.00	= 8,540.00
	K-8 TECHNOLOGY RESOURCES	405.5		X	90.00	= 36,495.00
	9-12 TECHNOLOGY RESOURCES	213.5		X	273.00	= 58,285.50
	K-2 PUPILS	137.5	X .10	X	5,840.00	= 80,300.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,152,463.06
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,027,889.16
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,027,889.16

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	23,746.98	X	102.90%	=	24,435.64
32	SPECIAL EDUCATION - EPS ALLOCATION					909,720.39
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	61,198.70	X	102.90%	=	62,973.46
35	TRANSPORTATION - EPS ALLOCATION					155,999.22
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,153,128.71
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,181,017.87

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 2007-08 - ORONO				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - ORONO				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - ORONO				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,181,017.87

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
ORONO	619.0 100.00%		5,181,017.87		0.00		5,181,017.87
TOTAL	619.0						5,181,017.87

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
ORONO		370,850,000	6.790	2,518,071.50		5,181,017.87	2,518,071.50	100.00% 6.79M
TOTAL		370,850,000		2,518,071.50		5,181,017.87	2,518,071.50	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,181,017.87	2,518,071.50	2,662,946.37
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,181,017.87	2,518,071.50	2,662,946.37
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
59A MINIMUM TEACHER SALARY ADJUSTMENT			4,416.20
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00

60 ADJUSTED STATE CONTRIBUTION			2,667,362.57
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61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 48.60%	STATE SHARE % = 51.40%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 48.52%	STATE SHARE % = 51.48%	

63 FYI: 100% E.P.S. TOTAL ALLOCATION			5,305,591.77
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	222,280.21	229,329.19	0.00	0.00
August	222,280.21	229,329.19	0.00	0.00
September	222,280.21	229,329.19	0.00	0.00
October	222,280.21	229,329.20	0.00	0.00
November	222,280.21	229,329.20	0.00	0.00
December	222,280.21	229,329.20	0.00	0.00
Janurary	222,280.21	231,905.30	0.00	0.00
February	222,280.21	211,896.42	0.00	0.00
March	222,280.21	211,896.42	0.00	0.00
April	222,280.21	211,896.42	0.00	0.00
May	222,280.21	211,896.42	0.00	0.00
June	222,280.26	211,896.42	0.00	0.00
Total	2,667,362.57	2,667,362.57	0.00	0.00