

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

OLD ORCHARD BCH

2006-07

320 - 258

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	438.5	235.0	673.5 ( 68%)	320.5 ( 32%)	994.0

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	25.8 (17:1)	14.7 (16:1)	21.4 (15:1)	=	61.9 /	74.1 =	.84 X	3097,000 =	1769,006	832,474
B. GUIDANCE	1.3 (350:1)	0.7 (350:1)	1.3 (250:1)	=	3.3 /	5.2 =	.63 X	248,243 =	106,347	50,046
C. LIBRARIANS	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	3.0 =	.40 X	159,518 =	43,389	20,418
D. HEALTH	0.5 (800:1)	0.3 (800:1)	0.4 (800:1)	=	1.2 /	3.0 =	.40 X	131,599 =	35,795	16,845
E. EDUCATION TECHS	4.4 (100:1)	2.4 (100:1)	1.3 (250:1)	=	8.1 /	9.8 =	.83 X	170,671 =	96,327	45,330
F. LIBRARY TECHS	0.9 (500:1)	0.5 (500:1)	0.6 (500:1)	=	2.0 /	1.0 =	2.00 X	17,518 =	23,824	11,212
G. CLERICAL	2.2 (200:1)	1.2 (200:1)	1.6 (200:1)	=	5.0 /	8.0 =	.63 X	205,340 =	87,968	41,396
H. SCHOOL ADMIN.	1.4 (305:1)	0.8 (305:1)	1.0 (315:1)	=	3.2 /	5.1 =	.63 X	328,645 =	140,791	66,255

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	21,552	10,256
B. Supplies and Equipment	302	418	203,397	133,969
C. Professional Development	51	51	34,349	16,346
D. Instructional Leadership Support	20	20	13,470	6,410
E. Co- and Extra-Curricular Student	29	99	19,532	31,730
F. System Administration/Support	349	346	235,052	110,893
G. Operations & Maintenance	929	1,104	625,682	353,832

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	371,362	174,759
B. Education & Library Technicians	36.00%	43,254	20,355
C. Clerical	29.00%	25,511	12,005
D. School Administrators	14.00%	19,711	9,276

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	222,786	104,850
16 Adjustment for Title I Revenues	-111,613	-52,524

17 TOTALS	4027,492	2016,133
18 E.P.S. RATES	5,980	6,291

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	754.0	355.0	1,109.0		
	OCTOBER 2003	717.0	363.0	1,080.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	675.0 +	26.33	X	5,980.00	= 4,193,953.40
	9-12 PUPILS	321.0 +	20.33	X	6,291.00	= 2,147,307.03
	ADULT EDUC. COURSES AT .1	29.0		X	6,291.00	= 182,439.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,980.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,291.00	= 3,145.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3393	229.0	X .15	X	5,980.00	= 205,413.00
	9-12 DISADVANTAGED @ .3393	108.9	X .15	X	6,291.00	= 102,763.49
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,980.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,291.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	675.0		X	79.00	= 53,325.00
	9-12 STUDENT ASSESSMENT	321.0		X	79.00	= 25,359.00
	K-8 TECHNOLOGY RESOURCES	675.0		X	85.00	= 57,375.00
	9-12 TECHNOLOGY RESOURCES	321.0		X	258.00	= 82,818.00
	K-2 PUPILS	210.0	X .10	X	5,980.00	= 125,580.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					7,179,478.42
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					6,461,530.57
30	ADJUSTED TOTAL OPERATING ALLOCATION					6,461,530.57

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	59,458.32	X	102.40%	=	60,885.32
32	SPECIAL EDUCATION - EPS ALLOCATION					1,198,163.12
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	24,777.76	X	102.40%	=	25,372.43
35	TRANSPORTATION - EPS ALLOCATION					174,017.56
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,458,438.43
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					7,919,969.00

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)				7,919,969.00

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
OLD ORCHARD BCH	996.0 100.00%	969,950,000	7.60	7,371,620.00		7,919,969.00	7,371,620.00	100.00%	7.60M
TOTAL	996.0	969,950,000		7,371,620.00		7,919,969.00	7,371,620.00	100.00%	7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,919,969.00	7,371,620.00	548,349.00
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		458,108.02-	458,108.02
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	7,919,969.00	6,913,511.98	1,006,457.02
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			82,227.27
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 ADJUSTED STATE CONTRIBUTION			1,088,684.29
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 93.08% STATE SHARE % = 6.92%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 86.25% STATE SHARE % = 13.75%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	8,637,916.85		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
OLD ORCHARD BCH		7,919,969.00	6,913,511.98	100.00%	7.13
TOTAL		7,919,969.00	6,913,511.98	100.00%	7.13