

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ORRINGTON

2009-10

325 - 386

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	230	149	379	0	379
10 ATTENDING PUPILS (OCTOBER 2008)	225	149	374	0	374
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	227.5	149.0	376.5 (100%)	0.0 (0%)	376.5

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	13.4 (17:1)	9.3 (16:1)	0.0 (15:1)	=	22.7 /	26.7 =	=	.85 X	1313,256 =	=	1116,268	0
B. GUIDANCE	0.7 (350:1)	0.4 (350:1)	0.0 (250:1)	=	1.1 /	1.0 =	=	1.10 X	37,690 =	=	41,459	0
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	0.0 =	=	.50 X	0 =	=	15,321	0
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	0.6 =	=	.83 X	30,850 =	=	25,606	0
E. EDUCATION TECHS	2.3 (100:1)	1.5 (100:1)	0.0 (250:1)	=	3.8 /	9.4 =	=	.40 X	148,734 =	=	59,494	0
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.0 (500:1)	=	0.8 /	0.2 =	=	4.00 X	3,383 =	=	13,532	0
G. CLERICAL	1.1 (200:1)	0.7 (200:1)	0.0 (200:1)	=	1.8 /	1.7 =	=	1.06 X	46,039 =	=	48,801	0
H. SCHOOL ADMIN.	0.7 (305:1)	0.5 (305:1)	0.0 (315:1)	=	1.2 /	1.8 =	=	.67 X	128,323 =	=	85,976	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	13,178	0
B. Supplies and Equipment	329	455	123,869	0
C. Professional Development	56	56	21,084	0
D. Instructional Leadership Support	23	23	8,660	0
E. Co- and Extra-Curricular Student	32	108	12,048	0
F. System Administration/Support	210	210	79,065	0
G. Operations & Maintenance	962	1,143	362,193	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	227,744	0
B. Education & Library Technicians	36.00%	26,289	0
C. Clerical	29.00%	14,152	0
D. School Administrators	14.00%	12,037	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	33,997	0
16 Adjustment for Title I Revenues	-24,302	0

17 TOTALS	2316,470	0
18 E.P.S. RATES	6,153	6,572

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS           K-8           9-12           TOTAL

      APRIL 2006                 394.0         206.0         600.0
      OCTOBER 2006                383.0         208.0         591.0
      APRIL 2007                   376.0         204.0         580.0
      OCTOBER 2007                 381.0         226.0         607.0
      APRIL 2008                   379.0         217.0         596.0
      OCTOBER 2008                 374.0         204.0         578.0

21  BASIC COUNTS                   AVG. CAL.     DECLINING X           SAU
      YEAR PUPILS ENROLL. ADJ X           EPS RATES

      K-8 PUPILS                   376.5 +      4.66 X           6,153.00      =      2,345,277.48
      9-12 PUPILS                   210.5 +      0.00 X           6,572.00      =      1,383,406.00
      ADULT EDUC. COURSES AT .1      0.0          X           6,572.00      =              0.00
      K-8 EQUIV. INSTR. PUPILS      0.000        X           6,153.00      =              0.00
      9-12 EQUIV. INSTR. PUPILS     0.000        X           6,572.00      =              0.00

WEIGHTED COUNTS                   PUPILS       WEIGHTS X
      K-8 DISADVANTAGED @ .2567     96.6 X .15 X           6,153.00      =      89,156.97
      9-12 DISADVANTAGED @ .2567     54.0 X .15 X           6,572.00      =      53,233.20
      K-8 LIMITED ENGLISH PROF.      0.0 X .700 X           6,153.00      =              0.00
      9-12 LIMITED ENGLISH PROF.     0.0 X .700 X           6,572.00      =              0.00

TARGETED FUNDS                   PUPILS       WEIGHTS X
      K-8 STUDENT ASSESSMENT         376.5          X           41.00      =      15,436.50
      9-12 STUDENT ASSESSMENT        210.5          X           41.00      =       8,630.50
      K-8 TECHNOLOGY RESOURCES       376.5          X           93.00      =      35,014.50
      9-12 TECHNOLOGY RESOURCES      210.5          X           281.00     =      59,150.50
      K-2 PUPILS                     101.5 X .10 X           6,153.00     =      62,452.95

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT                    =              0.00
      9-12 SMALL SCHOOL ADJUSTMENT                   =              0.00

OPERATING ALLOCATION                                     4,051,758.60
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %    3,930,205.84

30  ADJUSTED TOTAL OPERATING ALLOCATION                                     3,930,205.84

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 B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					448,251.58
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	58,464.25	X	102.90%	=	60,159.71
35	TRANSPORTATION - EPS ALLOCATION					253,622.84
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					762,034.13
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,692,239.97

 C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	ORRINGTON				
	11/01/09	ADDN TO CENTER DRIVE SCHOOL	300,707.00	86,599.50	387,306.50
	05/01/10	ADDN TO CENTER DRIVE SCHOOL	0.00	88,038.31	88,038.31
42	TOTAL PRINCIPAL & INTEREST		300,707.00	174,637.81	475,344.81
43	APPROVED LEASES FOR 2008-09 - ORRINGTON				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - ORRINGTON				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - ORRINGTON				13,882.47
47	TOTAL DEBT SERVICE ALLOCATION				489,227.28
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,181,467.25

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
ORRINGTON	587.0	100.00%	5,181,467.25		0.00		5,181,467.25		
TOTAL	587.0						5,181,467.25		

	2008 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	100.00%	6.69M
ORRINGTON	330,550,000		6.690		2,211,379.50		5,181,467.25	2,211,379.50	6.69M
TOTAL	330,550,000				2,211,379.50		5,181,467.25	2,211,379.50	6.69M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,181,467.25	2,211,379.50	2,970,087.75
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,181,467.25	2,211,379.50	2,970,087.75
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			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			118,998.00
60 ADJUSTED STATE CONTRIBUTION			2,851,089.75
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 42.68%	STATE SHARE % = 57.32%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 44.98%	STATE SHARE % = 55.02%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,303,020.01		

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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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	197,978.74	206,793.41	0.00	0.00
August	197,978.74	206,793.41	0.00	0.00
September	197,978.74	206,793.41	0.00	0.00
October	197,978.74	206,793.41	0.00	0.00
November	197,978.74	206,793.41	387,306.50	387,306.50
December	197,978.74	206,793.41	0.00	0.00
Janurary	197,978.74	206,793.41	0.00	0.00
February	197,978.74	185,638.21	0.00	0.00
March	197,978.74	185,638.21	0.00	0.00
April	197,978.74	185,638.21	0.00	0.00
May	197,978.74	185,638.22	88,038.31	88,038.31
June	197,978.80	185,638.22	0.00	0.00
Total	2,375,744.94	2,375,744.94	475,344.81	475,344.81