

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ORRINGTON

2010-11

325 - 386

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	247	150	397	0	397
10 ATTENDING PUPILS (OCTOBER 2009)	256	142	398	0	398
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	251.5	146.0	397.5 (100%)	0.0 ( 0%)	397.5

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	14.8 (17:1)	9.1 (16:1)	0.0 (15:1)	=	23.9 /	26.0 =	=	.92 X	1299,348 =	=	1195,400	0
B. GUIDANCE	0.7 (350:1)	0.4 (350:1)	0.0 (250:1)	=	1.1 /	1.0 =	=	1.10 X	38,632 =	=	42,495	0
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	0.0 =	=	.50 X	0 =	=	15,704	0
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.0 (800:1)	=	0.5 /	0.4 =	=	1.25 X	16,143 =	=	20,179	0
E. EDUCATION TECHS	2.5 (100:1)	1.5 (100:1)	0.0 (250:1)	=	4.0 /	5.1 =	=	.78 X	86,323 =	=	67,332	0
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.0 (500:1)	=	0.8 /	0.3 =	=	2.67 X	5,202 =	=	13,889	0
G. CLERICAL	1.3 (200:1)	0.7 (200:1)	0.0 (200:1)	=	2.0 /	2.8 =	=	.71 X	82,116 =	=	58,302	0
H. SCHOOL ADMIN.	0.8 (305:1)	0.5 (305:1)	0.0 (315:1)	=	1.3 /	1.8 =	=	.72 X	131,532 =	=	94,703	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	14,310	0
B. Supplies and Equipment	337	466	133,958	0
C. Professional Development	57	57	22,658	0
D. Instructional Leadership Support	24	24	9,540	0
E. Co- and Extra-Curricular Student	33	111	13,118	0
F. System Administration/Support	215	215	85,463	0
G. Operations & Maintenance	986	1,172	391,935	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	242,018	0
B. Education & Library Technicians	36.00%	29,240	0
C. Clerical	29.00%	16,908	0
D. School Administrators	14.00%	13,258	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.02)	36,474	0
16 Adjustment for Title I Revenues	-31,127	0

17 TOTALS	2485,757	0
18 E.P.S. RATES	6,253	6,734

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ORRINGTON

2010-11

325 - 386

## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	391.0	202.0	593.0		
	OCTOBER 2009	392.0	194.0	586.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	391.5 +	0.00	X	6,253.00	= 2,448,049.50
	9-12 PUPILS	198.0 +	0.00	X	6,734.00	= 1,333,332.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,734.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	1.500		X	6,253.00	= 9,379.50
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,734.00	= 1,683.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .2704	105.9	X .15	X	6,253.00	= 99,328.91
	9-12 DISADVANTAGED @ .2704	53.5	X .15	X	6,734.00	= 54,040.35
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	6,253.00	= 4,377.10
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,734.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	391.5		X	42.00	= 16,443.00
	9-12 STUDENT ASSESSMENT	198.0		X	42.00	= 8,316.00
	K-8 TECHNOLOGY RESOURCES	391.5		X	95.00	= 37,192.50
	9-12 TECHNOLOGY RESOURCES	198.0		X	288.00	= 57,024.00
	K-2 PUPILS	131.0	X .10	X	6,253.00	= 81,914.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,151,080.66
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					4,026,548.24
30	ADJUSTED TOTAL OPERATING ALLOCATION					4,026,548.24

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ORRINGTON

2010-11

325 - 386

=====

B. OTHER SUBSIDIZABLE COSTS

-----

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					451,392.05
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	78,728.01	X	102.50%	=	80,696.21
35	TRANSPORTATION - EPS ALLOCATION					257,702.66
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					789,790.92
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,816,339.16

C. DEBT SERVICE ALLOCATIONS

-----

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	ORRINGTON				
	11/01/10	ADDN TO CENTER DRIVE SCHOOL	300,707.00	79,413.50	380,120.50
	05/01/11	ADDN TO CENTER DRIVE SCHOOL	0.00	79,945.89	79,945.89
42	TOTAL PRINCIPAL & INTEREST		300,707.00	159,359.39	460,066.39
43	APPROVED LEASES FOR 2009-10 - ORRINGTON				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - ORRINGTON				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - ORRINGTON				38,577.31
47	TOTAL DEBT SERVICE ALLOCATION				498,643.70
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,314,982.86

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

ORRINGTON

2010-11

325 - 386

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
ORRINGTON	589.5 100.00%	5,314,982.86	0.00	5,314,982.86		
TOTAL	589.5			5,314,982.86		

	2009 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
ORRINGTON	332,150,000	6.960	2,311,764.00		5,314,982.86	2,311,764.00	100.00%
TOTAL	332,150,000		2,311,764.00		5,314,982.86	2,311,764.00	100.00%
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION						46,235.28	
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.						67,613.20	
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT						2,425,612.48	104.92%

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,314,982.86	2,425,612.48	2,889,370.38
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,314,982.86	2,425,612.48	2,889,370.38
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			169,396.50
60 ADJUSTED STATE CONTRIBUTION			2,719,973.88
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 45.64%	STATE SHARE % = 54.36%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 48.82%	STATE SHARE % = 51.18%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,439,515.28		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
ORRINGTON	5,314,982.86	2,425,612.48	100.00%	0.00
TOTAL	5,314,982.86	2,425,612.48	100.00%	0.00

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

2010-11

325 - 386

## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	188,325.62	188,325.62	0.00	0.00
August	188,325.62	188,325.62	0.00	0.00
September	188,325.62	188,325.62	0.00	0.00
October	188,325.62	188,325.62	0.00	0.00
November	188,325.62	188,325.62	380,120.50	380,120.50
December	188,325.62	188,325.62	0.00	0.00
Janurary	188,325.62	188,325.62	0.00	0.00
February	188,325.62	188,325.63	0.00	0.00
March	188,325.62	188,325.63	0.00	0.00
April	188,325.62	188,325.63	0.00	0.00
May	188,325.62	188,325.63	79,945.89	79,945.89
June	188,325.67	188,325.63	0.00	0.00
Total	2,259,907.49	2,259,907.49	460,066.39	460,066.39