

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

EAST MILLINOCKET

2008-09

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	172	0	172	193	365
10 ATTENDING PUPILS (OCTOBER 2007)	159	0	159	194	353
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	165.5	0.0	165.5 (46%)	193.5 (54%)	359.0

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	9.7 (17:1)	0.0 (16:1)	12.9 (15:1)	=	22.6	/	30.6	=	.74 X	1305,106	=	444,258	521,520
B. GUIDANCE	0.5 (350:1)	0.0 (350:1)	0.8 (250:1)	=	1.3	/	1.2	=	1.08 X	49,313	=	24,499	28,759
C. LIBRARIANS	0.2 (800:1)	0.0 (800:1)	0.2 (800:1)	=	0.4	/	0.7	=	.57 X	32,309	=	8,471	9,945
D. HEALTH	0.2 (800:1)	0.0 (800:1)	0.2 (800:1)	=	0.4	/	0.8	=	.50 X	39,975	=	9,194	10,794
E. EDUCATION TECHS	1.7 (100:1)	0.0 (100:1)	0.8 (250:1)	=	2.5	/	4.0	=	.63 X	76,762	=	22,246	26,114
F. LIBRARY TECHS	0.3 (500:1)	0.0 (500:1)	0.4 (500:1)	=	0.7	/	1.5	=	.47 X	26,639	=	5,759	6,761
G. CLERICAL	0.8 (200:1)	0.0 (200:1)	1.0 (200:1)	=	1.8	/	3.9	=	.46 X	112,370	=	23,777	27,913
H. SCHOOL ADMIN.	0.5 (305:1)	0.0 (305:1)	0.6 (315:1)	=	1.1	/	2.0	=	.55 X	137,105	=	34,688	40,720

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	5,627	6,579
B. Supplies and Equipment	320	442	52,960	85,527
C. Professional Development	54	54	8,937	10,449
D. Instructional Leadership Support	22	22	3,641	4,257
E. Co- and Extra-Curricular Student	31	105	5,131	20,318
F. System Administration/Support	204	204	33,762	39,474
G. Operations & Maintenance	935	1,111	154,743	214,979

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	92,420	108,493
B. Education & Library Technicians	36.00%	10,082	11,835
C. Clerical	29.00%	6,895	8,095
D. School Administrators	14.00%	4,856	5,701

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-83,132	-97,587
16 Adjustment for Title I Revenues	-49,541	-58,157

17 TOTALS	819,271	1032,488
18 E.P.S. RATES	4,950	5,336

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	204.0	110.0	314.0		
	OCTOBER 2005	209.0	111.0	320.0		
	APRIL 2006	201.0	105.0	306.0		
	OCTOBER 2006	181.0	105.0	286.0		
	APRIL 2007	176.0	102.0	278.0		
	OCTOBER 2007	175.0	102.0	277.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	175.5 +	15.50	X	4,950.00	= 945,450.00
	9-12 PUPILS	102.0 +	3.83	X	5,336.00	= 564,708.88
	ADULT EDUC. COURSES AT .1	0.9		X	5,336.00	= 4,802.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,950.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	5,336.00	= 2,668.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5486	96.3	X .15	X	4,950.00	= 71,502.75
	9-12 DISADVANTAGED @ .5486	56.0	X .15	X	5,336.00	= 44,822.40
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,950.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,336.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	175.5		X	40.00	= 7,020.00
	9-12 STUDENT ASSESSMENT	102.0		X	40.00	= 4,080.00
	K-8 TECHNOLOGY RESOURCES	175.5		X	90.00	= 15,795.00
	9-12 TECHNOLOGY RESOURCES	102.0		X	273.00	= 27,846.00
	K-2 PUPILS	48.0	X .10	X	4,950.00	= 23,760.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,712,455.43
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,661,081.76
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,661,081.76

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					222,825.90
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	126,879.49	X	102.90%	=	130,559.00
35	TRANSPORTATION - EPS ALLOCATION					41,414.36
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					394,799.26
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,055,881.02

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 - EAST MILLINOCKET				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - EAST MILLINOCKET				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - EAST MILLINOCKET				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,055,881.02

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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
EAST MILLINOCKET	277.5	100.00%	2,055,881.02		0.00		2,055,881.02
TOTAL	277.5						2,055,881.02

		2007 STATE VALUATION	X MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
EAST MILLINOCKET		192,100,000	6.790		1,304,359.00		2,055,881.02		1,304,359.00 100.00% 6.79M
TOTAL		192,100,000			1,304,359.00		2,055,881.02		1,304,359.00 100.00% 6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,055,881.02	1,304,359.00	751,522.02
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,055,881.02	1,304,359.00	751,522.02
51 PLUS AUDIT ADJUSTMENTS			11,458.00
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
60 ADJUSTED STATE CONTRIBUTION			762,980.02
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 63.45%	STATE SHARE % = 36.55%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 62.89%	STATE SHARE % = 37.11%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,107,254.69		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	63,581.66	66,468.83	0.00	0.00
August	63,581.66	66,468.83	0.00	0.00
September	63,581.66	66,468.83	0.00	0.00
October	63,581.66	66,468.83	0.00	0.00
November	63,581.66	66,468.83	0.00	0.00
December	63,581.66	66,468.83	0.00	0.00
Janurary	63,581.66	73,152.64	0.00	0.00
February	63,581.66	58,202.88	0.00	0.00
March	63,581.66	58,202.88	0.00	0.00
April	63,581.66	58,202.88	0.00	0.00
May	63,581.66	58,202.88	0.00	0.00
June	63,581.76	58,202.88	0.00	0.00
Total	762,980.02	762,980.02	0.00	0.00