

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MILLINOCKET

2010-11

136 - 113

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	166	0	166	181	347
10 ATTENDING PUPILS (OCTOBER 2009)	151	0	151	172	323
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	158.5	0.0	158.5 (47%)	176.5 (53%)	335.0

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	9.3 (17:1)	0.0 (16:1)	11.8 (15:1)	=	21.1 /	30.9 =	=	.68 X	1406,704 =	=	449,583	506,976
B. GUIDANCE	0.5 (350:1)	0.0 (350:1)	0.7 (250:1)	=	1.2 /	2.3 =	=	.52 X	94,978 =	=	23,213	26,176
C. LIBRARIANS	0.2 (800:1)	0.0 (800:1)	0.2 (800:1)	=	0.4 /	0.9 =	=	.44 X	48,620 =	=	10,055	11,338
D. HEALTH	0.2 (800:1)	0.0 (800:1)	0.2 (800:1)	=	0.4 /	0.8 =	=	.50 X	42,162 =	=	9,908	11,173
E. EDUCATION TECHS	1.6 (100:1)	0.0 (100:1)	0.7 (250:1)	=	2.3 /	4.5 =	=	.51 X	90,641 =	=	21,727	24,500
F. LIBRARY TECHS	0.3 (500:1)	0.0 (500:1)	0.4 (500:1)	=	0.7 /	1.0 =	=	.70 X	18,732 =	=	6,163	6,949
G. CLERICAL	0.8 (200:1)	0.0 (200:1)	0.9 (200:1)	=	1.7 /	4.1 =	=	.41 X	128,519 =	=	24,766	27,927
H. SCHOOL ADMIN.	0.5 (305:1)	0.0 (305:1)	0.6 (315:1)	=	1.1 /	2.0 =	=	.55 X	140,069 =	=	36,208	40,830

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	5,706	6,354
B. Supplies and Equipment	337	466	53,415	82,249
C. Professional Development	57	57	9,035	10,061
D. Instructional Leadership Support	24	24	3,804	4,236
E. Co- and Extra-Curricular Student	33	111	5,231	19,592
F. System Administration/Support	215	215	34,078	37,948
G. Operations & Maintenance	986	1,172	156,281	206,858

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	93,624	105,576
B. Education & Library Technicians	36.00%	10,040	11,322
C. Clerical	29.00%	7,182	8,099
D. School Administrators	14.00%	5,069	5,716

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-84,389	-95,152
16 Adjustment for Title I Revenues	-50,921	-57,422

17 TOTALS	829,776	1001,305
18 E.P.S. RATES	5,235	5,673

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	176.0	102.0	278.0		
	OCTOBER 2007	175.0	102.0	277.0		
	APRIL 2008	170.0	100.0	270.0		
	OCTOBER 2008	181.0	96.0	277.0		
	APRIL 2009	180.0	92.0	272.0		
	OCTOBER 2009	169.0	90.0	259.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	174.5 +	0.66	X	5,235.00	= 916,962.60
	9-12 PUPILS	91.0 +	6.00	X	5,673.00	= 550,281.00
	ADULT EDUC. COURSES AT .1	0.7		X	5,673.00	= 3,971.10
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,235.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,673.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6864	119.8	X .15	X	5,235.00	= 94,072.95
	9-12 DISADVANTAGED @ .6864	62.5	X .15	X	5,673.00	= 53,184.38
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,235.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,673.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	174.5		X	42.00	= 7,329.00
	9-12 STUDENT ASSESSMENT	91.0		X	42.00	= 3,822.00
	K-8 TECHNOLOGY RESOURCES	174.5		X	95.00	= 16,577.50
	9-12 TECHNOLOGY RESOURCES	91.0		X	288.00	= 26,208.00
	K-2 PUPILS	53.5	X .10	X	5,235.00	= 28,007.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,700,415.78
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,649,403.30
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,649,403.30

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					393,498.35
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	122,271.15	X	102.50%	=	125,327.93
35	TRANSPORTATION - EPS ALLOCATION					45,979.75
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					564,806.03
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,214,209.33

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 2009-10 - EAST MILLINOCKET				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - EAST MILLINOCKET				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - EAST MILLINOCKET				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,214,209.33

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION	
EAST MILLINOCKET	265.5 100.00%	2,214,209.33	0.00	2,214,209.33	
TOTAL	265.5			2,214,209.33	

EAST MILLINOCKET	2009 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
	203,850,000	6.960	1,418,796.00		2,214,209.33	1,418,796.00	100.00%
TOTAL	203,850,000		1,418,796.00		2,214,209.33	1,418,796.00	100.00%
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION						28,375.92	
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.						32,847.16	
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT						1,480,019.08	104.32%

E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,214,209.33	1,480,019.08	734,190.25
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,214,209.33	1,480,019.08	734,190.25
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					103,963.50
60	ADJUSTED STATE CONTRIBUTION					630,226.75
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 66.84%	STATE SHARE % = 33.16%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 71.54%	STATE SHARE % = 28.46%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			2,265,221.81		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
EAST MILLINOCKET	2,214,209.33	1,480,019.08	100.00%	0.00
TOTAL	2,214,209.33	1,480,019.08	100.00%	0.00

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	52,518.89	52,518.89	0.00	0.00
August	52,518.89	52,518.89	0.00	0.00
September	52,518.89	52,518.89	0.00	0.00
October	52,518.89	52,518.89	0.00	0.00
November	52,518.89	52,518.89	0.00	0.00
December	52,518.89	52,518.90	0.00	0.00
Janurary	52,518.89	52,518.90	0.00	0.00
February	52,518.89	52,518.90	0.00	0.00
March	52,518.89	52,518.90	0.00	0.00
April	52,518.89	52,518.90	0.00	0.00
May	52,518.89	52,518.90	0.00	0.00
June	52,518.96	52,518.90	0.00	0.00
Total	630,226.75	630,226.75	0.00	0.00