

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MILLINOCKET

2005-06

277 - 256

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	282.0	196.0	478.0 ( 63%)	284.5 ( 37%)	762.5

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	16.6 (17:1)	12.3 (16:1)	19.0 (15:1)	=	47.9 /	53.8 =	.89 X	2123,378 =	1190,578	699,228
B. GUIDANCE	0.8 (350:1)	0.6 (350:1)	1.1 (250:1)	=	2.5 /	4.0 =	.63 X	150,895 =	59,890	35,174
C. LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.0 /	0.9 =	1.11 X	37,737 =	26,389	15,499
D. HEALTH	0.4 (800:1)	0.2 (800:1)	0.4 (800:1)	=	1.0 /	1.0 =	1.00 X	45,062 =	28,389	16,673
E. EDUCATION TECHS	2.8 (100:1)	2.0 (100:1)	1.1 (250:1)	=	5.9 /	4.3 =	1.37 X	72,227 =	62,339	36,612
F. LIBRARY TECHS	0.6 (500:1)	0.4 (500:1)	0.6 (500:1)	=	1.6 /	1.0 =	1.60 X	14,367 =	14,482	8,505
G. CLERICAL	1.4 (200:1)	1.0 (200:1)	1.4 (200:1)	=	3.8 /	7.0 =	.54 X	174,318 =	59,303	34,829
H. SCHOOL ADMIN.	0.9 (305:1)	0.6 (305:1)	0.9 (315:1)	=	2.4 /	3.5 =	.69 X	213,798 =	92,938	54,583

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31		14,818	8,820
B. Supplies and Equipment	295	408		141,010	116,076
C. Professional Development	50	50		23,900	14,225
D. Instructional Leadership Support	20	20		9,560	5,690
E. Co- and Extra-Curricular Student	28	97		13,384	27,597
F. System Administration/Support	341	338		162,998	96,161
G. Operations & Maintenance	907	1,078		433,546	306,691

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	247,997	145,649
B. Education & Library Technicians	36.00%	27,656	16,242
C. Clerical	29.00%	17,198	10,100
D. School Administrators	14.00%	13,011	7,642

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-222,598	-130,746
16 Adjustment for Title I Revenues	-127,763	-75,035

17 TOTALS	2289,023	1450,213
18 E.P.S. RATES	4,789	5,097

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	563.0	317.0	880.0		
	OCTOBER 2002	531.0	310.0	841.0		
	APRIL 2003	537.0	304.0	841.0		
	OCTOBER 2003	479.0	285.0	764.0		
	APRIL 2004	493.0	279.0	772.0		
	OCTOBER 2004	432.0	263.0	695.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	462.5 +	43.33	X	4,789.00	= 2,422,419.87
	9-12 PUPILS	271.0 +	22.00	X	5,097.00	= 1,493,421.00
	ADULT EDUC. COURSES AT .1	0.9		X	5,097.00	= 4,587.30
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,789.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	1.125		X	5,097.00	= 5,734.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6434	297.6	X .15	X	4,789.00	= 213,780.96
	9-12 DISADVANTAGED @ .6434	174.4	X .15	X	5,097.00	= 133,337.52
	K-8 LIMITED ENGLISH PROF.	5.0	X .500	X	4,789.00	= 11,972.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,097.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	462.5		X	100.00	= 46,250.00
	9-12 STUDENT ASSESSMENT	271.0		X	100.00	= 27,100.00
	K-8 TECHNOLOGY RESOURCES	462.5		X	83.00	= 38,387.50
	9-12 TECHNOLOGY RESOURCES	271.0		X	252.00	= 68,292.00
	K-2 PUPILS	117.0	X .10	X	4,789.00	= 56,031.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					4,521,314.08
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					3,797,903.82
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,797,903.82

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	21,351.29	X	101.80%	=	21,735.61
32	SPECIAL EDUCATION - EPS ALLOCATION					737,617.48
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	244,928.79	X	101.80%	=	249,337.51
35	TRANSPORTATION - EPS ALLOCATION					180,896.38
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					6,262.30
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,195,849.28
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,993,753.10

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 2004-05				7,765.76
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				7,765.76
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				5,001,518.86

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
MILLINOCKET	733.5 100.00%	293,950,000	8.26	2,428,027.00		5,001,518.86	2,428,027.00	100.00%	8.26M
TOTAL	733.5	293,950,000		2,428,027.00		5,001,518.86	2,428,027.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,001,518.86	2,428,027.00	2,573,491.86
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,001,518.86	2,428,027.00	2,573,491.86
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
58A TRANSITION ADJUSTMENT			166,780.08
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			137,013.60
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			0.00
60 ADJUSTED STATE CONTRIBUTION			2,877,285.54
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 48.55% STATE SHARE % = 51.45%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 42.47% STATE SHARE % = 57.53%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,724,929.12		