

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MILLINOCKET

2007-08

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1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|-----|--------------|--------------|-------|
| 9 ATTENDING PUPILS (APRIL 2006) | 184 | 0 | 184 | 203 | 387 |
| 10 ATTENDING PUPILS (OCTOBER 2006) | 174 | 0 | 174 | 198 | 372 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 179.0 | 0.0 | 179.0 (47%) | 200.5 (53%) | 379.5 |

| 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 | 10.5 (17:1) | 0.0 (16:1) | 13.4 (15:1) | = | 23.9 / | 31.5 = | = | .76 X | 1305,178 = | = | 466,209 | 525,726 |
| B. GUIDANCE | 0.5 (350:1) | 0.0 (350:1) | 0.8 (250:1) | = | 1.3 / | 1.5 = | = | .87 X | 60,015 = | = | 24,540 | 27,673 |
| C. LIBRARIANS | 0.2 (800:1) | 0.0 (800:1) | 0.3 (800:1) | = | 0.5 / | 0.7 = | = | .71 X | 31,302 = | = | 10,445 | 11,779 |
| D. HEALTH | 0.2 (800:1) | 0.0 (800:1) | 0.3 (800:1) | = | 0.5 / | 0.8 = | = | .63 X | 38,848 = | = | 11,503 | 12,971 |
| E. EDUCATION TECHS | 1.8 (100:1) | 0.0 (100:1) | 0.8 (250:1) | = | 2.6 / | 6.0 = | = | .43 X | 104,619 = | = | 21,143 | 23,843 |
| F. LIBRARY TECHS | 0.4 (500:1) | 0.0 (500:1) | 0.4 (500:1) | = | 0.8 / | 1.5 = | = | .53 X | 24,818 = | = | 6,182 | 6,972 |
| G. CLERICAL | 0.9 (200:1) | 0.0 (200:1) | 1.0 (200:1) | = | 1.9 / | 3.8 = | = | .50 X | 106,321 = | = | 24,986 | 28,175 |
| H. SCHOOL ADMIN. | 0.6 (305:1) | 0.0 (305:1) | 0.6 (315:1) | = | 1.2 / | 2.0 = | = | .60 X | 133,241 = | = | 37,574 | 42,371 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 33 | 33 | 5,907 | 6,617 |
| B. Supplies and Equipment | 311 | 430 | 55,669 | 86,215 |
| C. Professional Development | 52 | 52 | 9,308 | 10,426 |
| D. Instructional Leadership Support | 21 | 21 | 3,759 | 4,211 |
| E. Co- and Extra-Curricular Student | 30 | 102 | 5,370 | 20,451 |
| F. System Administration/Support | 359 | 356 | 64,261 | 71,378 |
| G. Operations & Maintenance | 956 | 1,136 | 171,124 | 227,768 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 97,412 | 109,848 |
| B. Education & Library Technicians | 36.00% | 9,837 | 11,093 |
| C. Clerical | 29.00% | 7,246 | 8,171 |
| D. School Administrators | 14.00% | 5,260 | 5,932 |

| | | |
|--|---------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88) | -87,389 | -98,540 |
| 16 Adjustment for Title I Revenues | -44,064 | -49,689 |

| | | |
|-----------------|---------|----------|
| 17 TOTALS | 906,281 | 1093,390 |
| 18 E.P.S. RATES | 5,063 | 5,453 |

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A. OPERATING COST ALLOCATIONS

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|----|---|--------------------------|--------------------------|--------|------------------|----------------|
| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2004 | 204.0 | 104.0 | 308.0 | | |
| | OCTOBER 2004 | 206.0 | 108.0 | 314.0 | | |
| | 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 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 191.0 + | 9.83 | X | 5,063.00 | = 1,016,802.29 |
| | 9-12 PUPILS | 105.0 + | 2.16 | X | 5,453.00 | = 584,343.48 |
| | ADULT EDUC. COURSES AT .1 | 0.5 | | X | 5,453.00 | = 2,726.50 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,063.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,453.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .4807 | 91.8 | X .15 | X | 5,063.00 | = 69,717.51 |
| | 9-12 DISADVANTAGED @ .4807 | 50.5 | X .15 | X | 5,453.00 | = 41,306.48 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,063.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,453.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 191.0 | | X | 40.00 | = 7,640.00 |
| | 9-12 STUDENT ASSESSMENT | 105.0 | | X | 40.00 | = 4,200.00 |
| | K-8 TECHNOLOGY RESOURCES | 191.0 | | X | 87.00 | = 16,617.00 |
| | 9-12 TECHNOLOGY RESOURCES | 105.0 | | X | 265.00 | = 27,825.00 |
| | K-2 PUPILS | 52.5 | X .10 | X | 5,063.00 | = 26,580.75 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 1,797,759.01 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % | | | | | 1,707,871.05 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 1,707,871.05 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06 | 0.00 | X | 102.90% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 355,638.55 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06 | 110,032.58 | X | 102.90% | = | 113,223.52 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 42,365.46 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 511,227.53 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 2,219,098.58 |

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 2006-07 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2006-07 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2005-06 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 2,219,098.58 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. YEAR PUPILS | 2006 STATE VALUATION | MILL EXPECTATION | LOCAL CONTRIBUTION | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|------------------|-----------------------|----------------------|------------------|--------------------|------------------|--------------------|---------|-------|
| EAST MILLINOCKET | 296.0 | 188,800,000 | 7.44 | 1,404,672.00 | 2,219,098.58 | 1,404,672.00 | 100.00% | 7.44M |
| TOTAL | 296.0 | 188,800,000 | | 1,404,672.00 | 2,219,098.58 | 1,404,672.00 | 100.00% | 7.44M |

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------|--------------------|--------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 2,219,098.58 | 1,404,672.00 | 814,426.58 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 2,219,098.58 | 1,404,672.00 | 814,426.58 |
| 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 |
| 58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686 | | | 0.00 |
| 58G LIMITATION OF INCREASES ADJUSTMENT - 15% | | | 71,680.57- |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 7,598.00 |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | 0.00 |
| 60 ADJUSTED STATE CONTRIBUTION | | | 750,344.01 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 63.30% STATE SHARE % = 36.70% | | | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 66.19% STATE SHARE % = 33.81% | | | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 2,308,986.54 | | |