

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MILLINOCKET

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	162	0	162	188	350
10 ATTENDING PUPILS (OCTOBER 2008)	173	0	173	186	359
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	167.5	0.0	167.5 (47%)	187.0 (53%)	354.5

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	9.9 (17:1)	0.0 (16:1)	12.5 (15:1)	=	22.4	/	30.8	=	.73 X	1338,719	=	459,315	517,950
B. GUIDANCE	0.5 (350:1)	0.0 (350:1)	0.7 (250:1)	=	1.2	/	2.2	=	.55 X	86,288	=	22,305	25,153
C. LIBRARIANS	0.2 (800:1)	0.0 (800:1)	0.2 (800:1)	=	0.4	/	0.8	=	.50 X	42,163	=	9,909	11,173
D. HEALTH	0.2 (800:1)	0.0 (800:1)	0.2 (800:1)	=	0.4	/	0.8	=	.50 X	41,134	=	9,666	10,901
E. EDUCATION TECHS	1.7 (100:1)	0.0 (100:1)	0.7 (250:1)	=	2.4	/	4.0	=	.60 X	78,989	=	22,275	25,118
F. LIBRARY TECHS	0.3 (500:1)	0.0 (500:1)	0.4 (500:1)	=	0.7	/	1.5	=	.47 X	27,413	=	6,055	6,829
G. CLERICAL	0.8 (200:1)	0.0 (200:1)	0.9 (200:1)	=	1.7	/	4.0	=	.43 X	120,626	=	24,378	27,491
H. SCHOOL ADMIN.	0.5 (305:1)	0.0 (305:1)	0.6 (315:1)	=	1.1	/	2.2	=	.50 X	152,788	=	35,905	40,489

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	5,863	6,545
B. Supplies and Equipment	329	455	55,108	85,085
C. Professional Development	56	56	9,380	10,472
D. Instructional Leadership Support	23	23	3,853	4,301
E. Co- and Extra-Curricular Student	32	108	5,360	20,196
F. System Administration/Support	210	210	35,175	39,270
G. Operations & Maintenance	962	1,143	161,135	213,741

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	95,227	107,384
B. Education & Library Technicians	36.00%	10,199	11,501
C. Clerical	29.00%	7,070	7,972
D. School Administrators	14.00%	5,027	5,668

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-85,583	-96,500
16 Adjustment for Title I Revenues	-48,343	-54,514

17 TOTALS	849,278	1026,223
18 E.P.S. RATES	5,070	5,488

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	170.0	100.0	270.0		
	OCTOBER 2008	181.0	96.0	277.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	175.5 +	5.16	X	5,070.00	= 915,946.20
	9-12 PUPILS	98.0 +	3.66	X	5,488.00	= 557,910.08
	ADULT EDUC. COURSES AT .1	1.1		X	5,488.00	= 6,036.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,070.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,488.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6906	121.2	X .15	X	5,070.00	= 92,172.60
	9-12 DISADVANTAGED @ .6906	67.7	X .15	X	5,488.00	= 55,730.64
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,070.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,488.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	175.5		X	41.00	= 7,195.50
	9-12 STUDENT ASSESSMENT	98.0		X	41.00	= 4,018.00
	K-8 TECHNOLOGY RESOURCES	175.5		X	93.00	= 16,321.50
	9-12 TECHNOLOGY RESOURCES	98.0		X	281.00	= 27,538.00
	K-2 PUPILS	49.5	X .10	X	5,070.00	= 25,096.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,707,965.82
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,656,726.84
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,656,726.84

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					319,451.77
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	118,886.60	X	102.90%	=	122,334.31
35	TRANSPORTATION - EPS ALLOCATION					44,858.29
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					486,644.37
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,143,371.21

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 2008-09 - EAST MILLINOCKET				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - EAST MILLINOCKET				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - EAST MILLINOCKET				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,143,371.21

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
EAST MILLINOCKET	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	273.5 100.00%	2,143,371.21	0.00	2,143,371.21		
TOTAL	273.5			2,143,371.21		
EAST MILLINOCKET	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION STATE CONTRIBUTION	
	203,600,000	6.690	1,362,084.00	2,143,371.21	1,362,084.00 100.00% 6.69M	
TOTAL	203,600,000		1,362,084.00	2,143,371.21	1,362,084.00 100.00% 6.69M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,143,371.21	1,362,084.00	781,287.21
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,143,371.21	1,362,084.00	781,287.21
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					73,296.00
60	ADJUSTED STATE CONTRIBUTION					707,991.21
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 63.55%	STATE SHARE % = 36.45%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 66.97%	STATE SHARE % = 33.03%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			2,194,610.19		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	58,999.26	64,428.60	0.00	0.00
August	58,999.26	64,428.60	0.00	0.00
September	58,999.26	64,428.60	0.00	0.00
October	58,999.26	64,428.60	0.00	0.00
November	58,999.26	64,428.60	0.00	0.00
December	58,999.26	64,428.60	0.00	0.00
Janurary	58,999.26	64,428.60	0.00	0.00
February	58,999.26	51,398.20	0.00	0.00
March	58,999.26	51,398.20	0.00	0.00
April	58,999.26	51,398.20	0.00	0.00
May	58,999.26	51,398.20	0.00	0.00
June	58,999.35	51,398.21	0.00	0.00
Total	707,991.21	707,991.21	0.00	0.00