

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

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)	231	139	370	230	600
10 ATTENDING PUPILS (OCTOBER 2008)	213	142	355	224	579
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	222.0	140.5	362.5 ( 61%)	227.0 ( 39%)	589.5

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	13.1 (17:1)	8.8 (16:1)	15.1 (15:1)	=	37.0	/	44.1	=	.84 X	1880,621	=	963,630	616,092
B. GUIDANCE	0.6 (350:1)	0.4 (350:1)	0.9 (250:1)	=	1.9	/	3.0	=	.63 X	140,647	=	54,051	34,557
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8	/	0.0	=	.80 X	0	=	14,954	9,560
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8	/	1.0	=	.80 X	51,417	=	25,092	16,042
E. EDUCATION TECHS	2.2 (100:1)	1.4 (100:1)	0.9 (250:1)	=	4.5	/	5.0	=	.90 X	91,978	=	50,496	32,284
F. LIBRARY TECHS	0.4 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.2	/	1.9	=	.63 X	31,278	=	12,020	7,685
G. CLERICAL	1.1 (200:1)	0.7 (200:1)	1.1 (200:1)	=	2.9	/	5.4	=	.54 X	156,838	=	51,663	33,030
H. SCHOOL ADMIN.	0.7 (305:1)	0.5 (305:1)	0.7 (315:1)	=	1.9	/	2.5	=	.76 X	177,102	=	82,105	52,493

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	12,688	7,945
B. Supplies and Equipment	329	455	119,263	103,285
C. Professional Development	56	56	20,300	12,712
D. Instructional Leadership Support	23	23	8,338	5,221
E. Co- and Extra-Curricular Student	32	108	11,600	24,516
F. System Administration/Support	210	210	76,125	47,670
G. Operations & Maintenance	962	1,143	348,725	259,461

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	200,968	128,488
B. Education & Library Technicians	36.00%	22,506	14,389
C. Clerical	29.00%	14,982	9,579
D. School Administrators	14.00%	11,495	7,349

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-181,998	-116,339
16 Adjustment for Title I Revenues	-151,874	-97,100

17 TOTALS	1767,128	1208,918
18 E.P.S. RATES	4,875	5,326

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	402.0	241.0	643.0		
	OCTOBER 2006	395.0	230.0	625.0		
	APRIL 2007	380.0	230.0	610.0		
	OCTOBER 2007	344.0	228.0	572.0		
	APRIL 2008	354.0	223.0	577.0		
	OCTOBER 2008	343.0	215.0	558.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	348.5 +	21.16	X	4,875.00	= 1,802,092.50
	9-12 PUPILS	219.0 +	8.83	X	5,326.00	= 1,213,422.58
	ADULT EDUC. COURSES AT .1	1.2		X	5,326.00	= 6,391.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,875.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,326.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5569	194.1	X .15	X	4,875.00	= 141,935.63
	9-12 DISADVANTAGED @ .5569	122.0	X .15	X	5,326.00	= 97,465.80
	K-8 LIMITED ENGLISH PROF.	4.0	X .700	X	4,875.00	= 13,650.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	5,326.00	= 7,456.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	348.5		X	41.00	= 14,288.50
	9-12 STUDENT ASSESSMENT	219.0		X	41.00	= 8,979.00
	K-8 TECHNOLOGY RESOURCES	348.5		X	93.00	= 32,410.50
	9-12 TECHNOLOGY RESOURCES	219.0		X	281.00	= 61,539.00
	K-2 PUPILS	105.5	X .10	X	4,875.00	= 51,431.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					3,451,062.36
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					3,347,530.48
30	ADJUSTED TOTAL OPERATING ALLOCATION					3,347,530.48

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	12,931.02	X	102.90%	=	13,306.02
32	SPECIAL EDUCATION - EPS ALLOCATION					694,537.88
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	275,166.33	X	102.90%	=	283,146.15
35	TRANSPORTATION - EPS ALLOCATION					219,933.59
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,210,923.64
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					4,558,454.12

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2008-09 - MILLINOCKET				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - MILLINOCKET				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - MILLINOCKET				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				4,558,454.12

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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
MILLINOCKET	567.5	100.00%	4,558,454.12		0.00		4,558,454.12
TOTAL	567.5						4,558,454.12

		2008 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
MILLINOCKET		310,150,000	6.690		2,074,903.50		4,558,454.12	2,074,903.50	100.00%	6.69M
TOTAL		310,150,000			2,074,903.50		4,558,454.12	2,074,903.50	100.00%	6.69M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,558,454.12	2,074,903.50	2,483,550.62
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	4,558,454.12	2,074,903.50	2,483,550.62
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			111,654.00
60 ADJUSTED STATE CONTRIBUTION			2,371,896.62
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 45.52% STATE SHARE % = 54.48%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 47.97% STATE SHARE % = 52.03%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	4,661,986.00		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	197,658.05	205,928.71	0.00	0.00
August	197,658.05	205,928.71	0.00	0.00
September	197,658.05	0.00	0.00	0.00
October	197,658.05	0.00	0.00	0.00
November	197,658.05	617,786.13	0.00	0.00
December	197,658.05	205,928.72	0.00	0.00
Janurary	197,658.05	205,928.72	0.00	0.00
February	197,658.05	186,079.12	0.00	0.00
March	197,658.05	186,079.12	0.00	0.00
April	197,658.05	186,079.13	0.00	0.00
May	197,658.05	186,079.13	0.00	0.00
June	197,658.07	186,079.13	0.00	0.00
Total	2,371,896.62	2,371,896.62	0.00	0.00