

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MILLINOCKET

2012-13

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1. COMPUTATION OF E.P.S. RATES

|   | K-5   | 6-8   | K-8          | 9-12         | TOTAL |
|---|-------|-------|--------------|--------------|-------|
| 9 ATTENDING PUPILS (APRIL 2011)                                   | 231   | 117   | 348          | 193          | 541   |
| 10 ATTENDING PUPILS (OCTOBER 2011)                                | 235   | 108   | 343          | 190          | 533   |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011 | 233.0 | 112.5 | 345.5 ( 64%) | 191.5 ( 36%) | 537.0 |

| 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        | 13.7 (17:1) | 7.0 (16:1)  | 12.8 (15:1) | = | 33.5       | / | 38.0       | = | .88 X   | 1770,187       | = | 996,970           | 560,795          |
| B. GUIDANCE        | 0.7 (315:1) | 0.4 (315:1) | 0.9 (225:1) | = | 2.0        | / | 2.9        | = | .69 X   | 152,342        | = | 67,274            | 37,842           |
| C. LIBRARIANS      | 0.3 (720:1) | 0.2 (720:1) | 0.3 (720:1) | = | 0.8        | / | 0.1        | = | 8.00 X  | 5,549          | = | 28,411            | 15,981           |
| D. HEALTH          | 0.3 (720:1) | 0.2 (720:1) | 0.3 (720:1) | = | 0.8        | / | 1.0        | = | .80 X   | 54,136         | = | 27,718            | 15,591           |
| E. EDUCATION TECHS | 2.6 (090:1) | 1.3 (090:1) | 0.9 (225:1) | = | 4.8        | / | 7.0        | = | .69 X   | 137,235        | = | 60,603            | 34,089           |
| F. LIBRARY TECHS   | 0.5 (450:1) | 0.3 (450:1) | 0.4 (450:1) | = | 1.2        | / | 1.5        | = | .80 X   | 29,418         | = | 15,062            | 8,472            |
| G. CLERICAL        | 1.3 (180:1) | 0.6 (180:1) | 1.1 (180:1) | = | 3.0        | / | 3.0        | = | 1.00 X  | 96,390         | = | 61,690            | 34,700           |
| H. SCHOOL ADMIN.   | 0.8 (275:1) | 0.4 (275:1) | 0.7 (284:1) | = | 1.9        | / | 2.3        | = | .83 X   | 160,233        | = | 85,116            | 47,877           |

| 13 Other Support Costs (Per Pupil)  | K-8   | 9-12  | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 37    | 37    | 12,784     | 7,086     |
| B. Supplies and Equipment           | 346   | 478   | 119,543    | 91,537    |
| C. Professional Development         | 59    | 59    | 20,385     | 11,299    |
| D. Instructional Leadership Support | 24    | 24    | 8,292      | 4,596     |
| E. Co- and Extra-Curricular Student | 34    | 114   | 11,747     | 21,831    |
| F. System Administration/Support    | 220   | 220   | 76,010     | 42,130    |
| G. Operations & Maintenance         | 1,013 | 1,204 | 349,992    | 230,566   |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 212,871    | 119,740   |
| B. Education & Library Technicians         | 36.00%     | 27,239     | 15,322    |
| C. Clerical                                | 29.00%     | 17,890     | 10,063    |
| D. School Administrators                   | 14.00%     | 11,916     | 6,703     |

|  |          |         |
|--|----------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88) | -162,675 | -91,491 |
| 16 Adjustment for Title I Revenues   | -154,432 | -86,868 |

|                 |          |          |
|-----------------|----------|----------|
| 17 TOTALS       | 1894,405 | 1137,859 |
| 18 E.P.S. RATES | 5,483    | 5,942    |

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## A. OPERATING COST ALLOCATIONS

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|    |   |             |             |       |           |                |
|----|---|-------------|-------------|-------|-----------|----------------|
| 19 | SUBSIDIZABLE PUPILS                                 | K-8         | 9-12        | TOTAL |           |                |
|    | APRIL 2009  | 345.0       | 205.0       | 550.0 |           |                |
|    | OCTOBER 2009  | 331.0       | 190.0       | 521.0 |           |                |
|    | APRIL 2010  | 337.0       | 195.0       | 532.0 |           |                |
|    | OCTOBER 2010  | 333.0       | 188.0       | 521.0 |           |                |
|    | APRIL 2011  | 336.0       | 184.0       | 520.0 |           |                |
|    | OCTOBER 2011  | 333.0       | 180.0       | 513.0 |           |                |
| 21 | BASIC COUNTS  | AVG. CAL.   | DECLINING   | X     | SAU       |                |
|    |   | YEAR PUPILS | ENROLL. ADJ | X     | EPS RATES |                |
|    | K-8 PUPILS  | 334.5 +     | 1.33        | X     | 5,483.00  | = 1,841,355.89 |
|    | 9-12 PUPILS   | 182.0 +     | 8.33        | X     | 5,942.00  | = 1,130,940.86 |
|    | ADULT EDUC. COURSES AT .1                           | 0.7         |             | X     | 5,942.00  | = 4,159.40     |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.250       |             | X     | 5,483.00  | = 1,370.75     |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.125       |             | X     | 5,942.00  | = 742.75       |
|    | WEIGHTED COUNTS                                     | PUPILS      | WEIGHTS     | X     |           |                |
|    | K-8 DISADVANTAGED @ .6547                           | 219.0       | X .15       | X     | 5,483.00  | = 180,116.55   |
|    | 9-12 DISADVANTAGED @ .6547                          | 119.2       | X .15       | X     | 5,942.00  | = 106,242.96   |
|    | K-8 LIMITED ENGLISH PROF.                           | 4.0         | X .700      | X     | 5,483.00  | = 15,352.40    |
|    | 9-12 LIMITED ENGLISH PROF.                          | 1.0         | X .700      | X     | 5,942.00  | = 4,159.40     |
|    | TARGETED FUNDS                                      | PUPILS      | WEIGHTS     | X     |           |                |
|    | K-8 STUDENT ASSESSMENT                              | 334.5       |             | X     | 43.00     | = 14,383.50    |
|    | 9-12 STUDENT ASSESSMENT                             | 182.0       |             | X     | 43.00     | = 7,826.00     |
|    | K-8 TECHNOLOGY RESOURCES                            | 334.5       |             | X     | 98.00     | = 32,781.00    |
|    | 9-12 TECHNOLOGY RESOURCES                           | 182.0       |             | X     | 296.00    | = 53,872.00    |
|    | K-2 PUPILS  | 118.5       | X .10       | X     | 5,483.00  | = 64,973.55    |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |             |             |       |           |                |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |             |             |       |           | = 0.00         |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |             |             |       |           | = 0.00         |
|    | OPERATING ALLOCATION                                |             |             |       |           | 3,458,277.01   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |             |             |       |           | 3,354,528.69   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |             |             |       |           | 3,354,528.69   |

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B. OTHER SUBSIDIZABLE COSTS

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|    |  |            |   |         |   |              |
|----|--|------------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2010-11                                     | 0.00       | X | 101.10% | = | 0.00         |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |            |   |         |   | 641,362.42   |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11                                  | 279,529.61 | X | 101.10% | = | 282,604.44   |
| 35 | TRANSPORTATION - EPS ALLOCATION  |            |   |         |   | 216,977.46   |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2011-12                                     |            |   |         |   | 0.00         |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |            |   |         |   | 1,140,944.32 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |            |   |         |   | 4,495,473.01 |

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 2011-12 - MILLINOCKET          |                 |           |          | 0.00         |
| 43A | APPROVED LEASE PURCHASES FOR 2011-12 - MILLINOCKET |                 |           |          | 0.00         |
| 44  | INSURED VALUE FACTOR FOR 2010-11 - MILLINOCKET     |                 |           |          | 0.00         |
| 47  | TOTAL DEBT SERVICE ALLOCATION                      |                 |           |          | 0.00         |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)  |                 |           |          | 4,495,473.01 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION |  |                      |                   | TOTAL ALLOCATION       | LOCAL CONTRIBUTION                    |                    |
|--|--|----------------------|-------------------|------------------------|---------------------------------------|--------------------|
| MILLINOCKET  | AVG. CAL. YEAR PUPILS  | OPERATING ALLOCATION | DEBT ALLOCATION   | TOWN ALLOCATION        |                                       |                    |
|  | 516.5 100.00%  | 4,495,473.01         | 0.00              | 4,495,473.01           |                                       |                    |
| TOTAL  | 516.5  |                      |                   | 4,495,473.01           |                                       |                    |
| MILLINOCKET  | 2011 STATE VALUATION   | MILL EXPECTATION     | TOWN CONTRIBUTION | TOWN ALLOCATION        | LOCAL CONTRIBUTION STATE CONTRIBUTION |                    |
|  | 224,100,000  | 7.800                | 1,747,980.00      | 4,495,473.01           | 1,747,980.00 100.00% 7.80M            |                    |
| TOTAL  | 224,100,000  |                      | 1,747,980.00      | 4,495,473.01           | 1,747,980.00 100.00% 7.80M            |                    |
| E. TOTALS AND ADJUSTMENTS                            |  |                      |                   | TOTAL ALLOCATION       | LOCAL CONTRIBUTION                    | STATE CONTRIBUTION |
| 49   | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              |                      |                   | 4,495,473.01           | 1,747,980.00                          | 2,747,493.01       |
| 50   | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           |                      |                   | 4,495,473.01           | 1,747,980.00                          | 2,747,493.01       |
| 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               |
| 59D  | BUS REFURBISHING ADJUSTMENT  |                      |                   |                        |                                       | 0.00               |
| 59E  | LESS MAINECARE SEED - PRIVATE  |                      |                   |                        |                                       | 87.26              |
| 59E  | LESS MAINECARE SEED - PUBLIC   |                      |                   |                        |                                       | 0.00               |
| 60   | ADJUSTED STATE CONTRIBUTION  |                      |                   |                        |                                       | 2,747,405.75       |
| 61   | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          |                      |                   | LOCAL SHARE % = 38.88% | STATE SHARE % = 61.12%                |                    |
| 62   | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): |                      |                   | LOCAL SHARE % = 38.89% | STATE SHARE % = 61.11%                |                    |
| 63   | FYI: 100% E.P.S. TOTAL ALLOCATION  |                      |                   | 4,599,221.33           |                                       |                    |