

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MILLINOCKET

2006-07

136 - 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 2005	194.5	0.0	194.5 (48%)	208.0 (52%)	402.5

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	11.4 (17:1)	0.0 (16:1)	13.9 (15:1)	=	25.3 /	32.3 =	.78 X	1307,711 =	489,607	530,408
B. GUIDANCE	0.6 (350:1)	0.0 (350:1)	0.8 (250:1)	=	1.4 /	1.6 =	.88 X	54,126 =	22,863	24,768
C. LIBRARIANS	0.2 (800:1)	0.0 (800:1)	0.3 (800:1)	=	0.5 /	0.6 =	.83 X	25,908 =	10,322	11,182
D. HEALTH	0.2 (800:1)	0.0 (800:1)	0.3 (800:1)	=	0.5 /	0.8 =	.63 X	37,647 =	11,385	12,333
E. EDUCATION TECHS	1.9 (100:1)	0.0 (100:1)	0.8 (250:1)	=	2.7 /	6.0 =	.45 X	108,720 =	23,484	25,440
F. LIBRARY TECHS	0.4 (500:1)	0.0 (500:1)	0.4 (500:1)	=	0.8 /	1.0 =	.80 X	19,186 =	7,368	7,981
G. CLERICAL	1.0 (200:1)	0.0 (200:1)	1.0 (200:1)	=	2.0 /	4.0 =	.50 X	101,692 =	24,406	26,440
H. SCHOOL ADMIN.	0.6 (305:1)	0.0 (305:1)	0.7 (315:1)	=	1.3 /	2.0 =	.65 X	129,494 =	40,402	43,769

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	6,224	6,656
B. Supplies and Equipment	302	418	58,739	86,944
C. Professional Development	51	51	9,920	10,608
D. Instructional Leadership Support	20	20	3,890	4,160
E. Co- and Extra-Curricular Student	29	99	5,641	20,592
F. System Administration/Support	349	346	67,881	71,968
G. Operations & Maintenance	929	1,104	180,691	229,632

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	101,494	109,951
B. Education & Library Technicians	36.00%	11,107	12,032
C. Clerical	29.00%	7,078	7,668
D. School Administrators	14.00%	5,656	6,128

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-91,367	-98,970
16 Adjustment for Title I Revenues	-45,142	-48,904

17 TOTALS	951,648	1100,785
18 E.P.S. RATES	4,893	5,292

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MILLINOCKET

2006-07

136 - 256

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	221.0	108.0	329.0		
	OCTOBER 2003	201.0	109.0	310.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	206.5 +	1.00	X	4,893.00	= 1,015,297.50
	9-12 PUPILS	110.5 +	0.00	X	5,292.00	= 584,766.00
	ADULT EDUC. COURSES AT .1	0.6		X	5,292.00	= 3,175.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,893.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,292.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5124	105.8	X .15	X	4,893.00	= 77,651.91
	9-12 DISADVANTAGED @ .5124	56.6	X .15	X	5,292.00	= 44,929.08
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,893.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,292.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	206.5		X	79.00	= 16,313.50
	9-12 STUDENT ASSESSMENT	110.5		X	79.00	= 8,729.50
	K-8 TECHNOLOGY RESOURCES	206.5		X	85.00	= 17,552.50
	9-12 TECHNOLOGY RESOURCES	110.5		X	258.00	= 28,509.00
	K-2 PUPILS	59.0	X .10	X	4,893.00	= 28,868.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,825,792.89
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					1,643,213.60
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,643,213.60

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MILLINOCKET

2006-07

136 - 256

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					292,408.93
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	98,175.86	X	102.40%	=	100,532.08
35	TRANSPORTATION - EPS ALLOCATION					41,171.49
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					434,112.50
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,077,326.10

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 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,077,326.10

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
EAST MILLINOCKET	317.0 100.00%	188,350,000	7.60	1,431,460.00		2,077,326.10	1,431,460.00	100.00%	7.60M
TOTAL	317.0	188,350,000		1,431,460.00		2,077,326.10	1,431,460.00	100.00%	7.60M

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

EAST MILLINOCKET

2006-07

136 - 256

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,077,326.10	1,431,460.00	645,866.10
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,077,326.10	1,431,460.00	645,866.10
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			1,569.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			647,435.10
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 68.91% STATE SHARE % = 31.09%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 68.83% STATE SHARE % = 31.17%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,259,905.39		