

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MILLINOCKET

2005-06

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	202.5	0.0	202.5 (49%)	214.5 (51%)	417.0

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	11.9 (17:1)	0.0 (16:1)	14.3 (15:1)	=	26.2 /	32.5 =	.81 X	1361,822 =	540,507	562,569
B. GUIDANCE	0.6 (350:1)	0.0 (350:1)	0.9 (250:1)	=	1.5 /	1.6 =	.94 X	52,560 =	24,209	25,197
C. LIBRARIANS	0.3 (800:1)	0.0 (800:1)	0.3 (800:1)	=	0.6 /	1.0 =	.60 X	41,930 =	12,327	12,831
D. HEALTH	0.3 (800:1)	0.0 (800:1)	0.3 (800:1)	=	0.6 /	0.7 =	.86 X	31,543 =	13,292	13,835
E. EDUCATION TECHS	2.0 (100:1)	0.0 (100:1)	0.9 (250:1)	=	2.9 /	7.7 =	.38 X	118,280 =	22,024	22,922
F. LIBRARY TECHS	0.4 (500:1)	0.0 (500:1)	0.4 (500:1)	=	0.8 /	1.0 =	.80 X	17,392 =	6,818	7,096
G. CLERICAL	1.0 (200:1)	0.0 (200:1)	1.1 (200:1)	=	2.1 /	4.0 =	.53 X	93,342 =	24,241	25,230
H. SCHOOL ADMIN.	0.7 (305:1)	0.0 (305:1)	0.7 (315:1)	=	1.4 /	1.9 =	.74 X	117,475 =	42,597	44,335

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	6,278	6,650
B. Supplies and Equipment	295	408	59,738	87,516
C. Professional Development	50	50	10,125	10,725
D. Instructional Leadership Support	20	20	4,050	4,290
E. Co- and Extra-Curricular Student	28	97	5,670	20,807
F. System Administration/Support	341	338	69,053	72,501
G. Operations & Maintenance	907	1,078	183,668	231,231

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	112,164	116,742
B. Education & Library Technicians	36.00%	10,383	10,806
C. Clerical	29.00%	7,030	7,317
D. School Administrators	14.00%	5,964	6,207

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-99,340	-103,408
16 Adjustment for Title I Revenues	-46,160	-48,044

17 TOTALS	1014,637	1137,354
18 E.P.S. RATES	5,011	5,302

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	237.0	104.0	341.0		
	OCTOBER 2002	212.0	110.0	322.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	205.0 +	8.50	X	5,011.00	= 1,069,848.50
	9-12 PUPILS	106.0 +	1.16	X	5,302.00	= 568,162.32
	ADULT EDUC. COURSES AT .1	0.6		X	5,302.00	= 3,181.20
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,011.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,302.00	= 662.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5124	105.0	X .15	X	5,011.00	= 78,923.25
	9-12 DISADVANTAGED @ .5124	54.3	X .15	X	5,302.00	= 43,184.79
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,011.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,302.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	205.0		X	100.00	= 20,500.00
	9-12 STUDENT ASSESSMENT	106.0		X	100.00	= 10,600.00
	K-8 TECHNOLOGY RESOURCES	205.0		X	83.00	= 17,015.00
	9-12 TECHNOLOGY RESOURCES	106.0		X	252.00	= 26,712.00
	K-2 PUPILS	66.5	X .10	X	5,011.00	= 33,323.15
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,872,112.96
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					1,572,574.88
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,572,574.88

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					295,799.80
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	93,777.73	X	101.80%	=	95,465.73
35	TRANSPORTATION - EPS ALLOCATION					42,510.13
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					433,775.66
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,006,350.54

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 2004-05				3,151.03
43A	APPROVED LEASE PURCHASES FOR 2004-05				0.00
44	INSURED VALUE FACTOR FOR 2003-04				0.00
47	TOTAL DEBT SERVICE ALLOCATION				3,151.03
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,009,501.57

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2004 STATE	MILL	LOCAL	TOTAL	LOCAL					
	YEAR	PUPILS	VALUATION	X	EXPECTATION	=	CONTRIBUTION	OR	ALLOCATION			
EAST MILLINOCKET	311.0	100.00%	215,100,000	8.26	1,776,726.00	2,009,501.57	1,776,726.00	100.00%	8.26M			
TOTAL	311.0		215,100,000		1,776,726.00	2,009,501.57	1,776,726.00	100.00%	8.26M			

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,009,501.57	1,776,726.00	232,775.57
49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS		15,696.26-	15,696.26
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,009,501.57	1,761,029.74	248,471.83
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
58A TRANSITION ADJUSTMENT			43,991.07
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			14,623.15
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			0.00
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			307,086.05
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 88.42%	STATE SHARE % = 11.58%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 84.72%	STATE SHARE % = 15.28%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,309,039.65		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
EAST MILLINOCKET		2,009,501.57	1,761,029.74	100.00%	8.19
TOTAL		2,009,501.57	1,761,029.74	100.00%	8.19