

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MILLINOCKET

2007-08

277 - 256

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	247	172	419	253	672
10 ATTENDING PUPILS (OCTOBER 2006)	242	169	411	244	655
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	244.5	170.5	415.0 ( 63%)	248.5 ( 37%)	663.5

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	14.4 (17:1)	10.7 (16:1)	16.6 (15:1)	=	41.7 /	51.3 =		.81 X	2102,635 =		1072,974	630,160
B. GUIDANCE	0.7 (350:1)	0.5 (350:1)	1.0 (250:1)	=	2.2 /	4.0 =		.55 X	174,161 =		60,347	35,442
C. LIBRARIANS	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8 /	1.0 =		.80 X	49,718 =		25,058	14,716
D. HEALTH	0.3 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.8 /	1.0 =		.80 X	48,560 =		24,474	14,374
E. EDUCATION TECHS	2.4 (100:1)	1.7 (100:1)	1.0 (250:1)	=	5.1 /	5.4 =		.94 X	93,663 =		55,467	32,576
F. LIBRARY TECHS	0.5 (500:1)	0.3 (500:1)	0.5 (500:1)	=	1.3 /	2.4 =		.54 X	36,171 =		12,305	7,227
G. CLERICAL	1.2 (200:1)	0.9 (200:1)	1.2 (200:1)	=	3.3 /	6.4 =		.52 X	174,335 =		57,112	33,542
H. SCHOOL ADMIN.	0.8 (305:1)	0.6 (305:1)	0.8 (315:1)	=	2.2 /	2.5 =		.88 X	162,300 =		89,979	52,845

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	13,695	8,201
B. Supplies and Equipment	311	430	129,065	106,855
C. Professional Development	52	52	21,580	12,922
D. Instructional Leadership Support	21	21	8,715	5,219
E. Co- and Extra-Curricular Student	30	102	12,450	25,347
F. System Administration/Support	359	356	148,985	88,466
G. Operations & Maintenance	956	1,136	396,740	282,296

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	224,742	131,991
B. Education & Library Technicians	36.00%	24,398	14,329
C. Clerical	29.00%	16,562	9,727
D. School Administrators	14.00%	12,597	7,398

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-202,765	-119,103
16 Adjustment for Title I Revenues	-156,707	-92,034

17 TOTALS	2047,772	1302,495
18 E.P.S. RATES	4,934	5,241

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A. OPERATING COST ALLOCATIONS

19 RESIDENT PUPILS	K-8	9-12	TOTAL		
APRIL 2004	493.0	279.0	772.0		
OCTOBER 2004	432.0	263.0	695.0		
APRIL 2005	429.0	259.0	688.0		
OCTOBER 2005	408.0	255.0	663.0		
APRIL 2006	402.0	241.0	643.0		
OCTOBER 2006	395.0	230.0	625.0		
21 BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
	YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
K-8 PUPILS	398.5 +	28.00	X	4,934.00	= 2,104,351.00
9-12 PUPILS	235.5 +	19.00	X	5,241.00	= 1,333,834.50
ADULT EDUC. COURSES AT .1	0.3		X	5,241.00	= 1,572.30
K-8 EQUIV. INSTR. PUPILS	0.000		X	4,934.00	= 0.00
9-12 EQUIV. INSTR. PUPILS	0.000		X	5,241.00	= 0.00
WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
K-8 DISADVANTAGED @ .6456	257.3	X .15	X	4,934.00	= 190,427.73
9-12 DISADVANTAGED @ .6456	152.0	X .15	X	5,241.00	= 119,494.80
K-8 LIMITED ENGLISH PROF.	2.0	X .500	X	4,934.00	= 4,934.00
9-12 LIMITED ENGLISH PROF.	2.0	X .500	X	5,241.00	= 5,241.00
TARGETED FUNDS	PUPILS	WEIGHTS	X		
K-8 STUDENT ASSESSMENT	398.5		X	40.00	= 15,940.00
9-12 STUDENT ASSESSMENT	235.5		X	40.00	= 9,420.00
K-8 TECHNOLOGY RESOURCES	398.5		X	87.00	= 34,669.50
9-12 TECHNOLOGY RESOURCES	235.5		X	265.00	= 62,407.50
K-2 PUPILS	112.0	X .10	X	4,934.00	= 55,260.80
ISOLATED SMALL SCHOOL ADJUSTMENT					
K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
OPERATING ALLOCATION					3,937,553.13
OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					3,740,675.47
30 ADJUSTED TOTAL OPERATING ALLOCATION					3,740,675.47

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	23,988.07	X	102.90%	=	24,683.72
32	SPECIAL EDUCATION - EPS ALLOCATION					927,456.73
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	243,543.47	X	102.90%	=	250,606.23
35	TRANSPORTATION - EPS ALLOCATION					169,823.02
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,372,569.70
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					5,113,245.17

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 2006-07					0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07					0.00
44	INSURED VALUE FACTOR FOR 2005-06					0.00
47	TOTAL DEBT SERVICE ALLOCATION					0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					5,113,245.17

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION	100.00%	7.44M
MILLINOCKET	634.0	100.00%	310,200,000	7.44	2,307,888.00	5,113,245.17	2,307,888.00	100.00%	7.44M
TOTAL	634.0		310,200,000		2,307,888.00	5,113,245.17	2,307,888.00	100.00%	7.44M

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

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,113,245.17	2,307,888.00	2,805,357.17
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	5,113,245.17	2,307,888.00	2,805,357.17
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			2,911.39
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			714.24
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			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			2,808,982.80
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 45.14%	STATE SHARE % = 54.86%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 45.06%	STATE SHARE % = 54.94%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	5,310,122.83		