

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MACHIAS

2012-13

135 - 896

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	134	59	193	0	193
10 ATTENDING PUPILS (OCTOBER 2011)	139	64	203	0	203
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	136.5	61.5	198.0 (100%)	0.0 (0%)	198.0

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	8.0 (17:1)	3.8 (16:1)	0.0 (15:1)	=	11.8 /	13.3 =	=	.89 X	653,176 =	=	581,327	0
B. GUIDANCE	0.4 (315:1)	0.2 (315:1)	0.0 (225:1)	=	0.6 /	0.0 =	=	.60 X	0 =	=	19,357	0
C. LIBRARIANS	0.2 (720:1)	0.1 (720:1)	0.0 (720:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	9,679	0
D. HEALTH	0.2 (720:1)	0.1 (720:1)	0.0 (720:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	12,437	0
E. EDUCATION TECHS	1.5 (090:1)	0.7 (090:1)	0.0 (225:1)	=	2.2 /	4.0 =	=	.55 X	72,036 =	=	39,620	0
F. LIBRARY TECHS	0.3 (450:1)	0.1 (450:1)	0.0 (450:1)	=	0.4 /	0.0 =	=	.40 X	0 =	=	5,725	0
G. CLERICAL	0.8 (180:1)	0.3 (180:1)	0.0 (180:1)	=	1.1 /	1.0 =	=	1.10 X	32,130 =	=	35,343	0
H. SCHOOL ADMIN.	0.5 (275:1)	0.2 (275:1)	0.0 (284:1)	=	0.7 /	1.0 =	=	.70 X	75,850 =	=	53,095	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	7,326	0
B. Supplies and Equipment	346	478	68,508	0
C. Professional Development	59	59	11,682	0
D. Instructional Leadership Support	24	24	4,752	0
E. Co- and Extra-Curricular Student	34	114	6,732	0
F. System Administration/Support	220	220	43,560	0
G. Operations & Maintenance	1,013	1,204	200,574	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	118,332	0
B. Education & Library Technicians	36.00%	16,324	0
C. Clerical	29.00%	10,249	0
D. School Administrators	14.00%	7,433	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-122,225	0
16 Adjustment for Title I Revenues	-62,711	0

17 TOTALS	1067,118	0
18 E.P.S. RATES	5,389	6,716

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	176.0	72.0	248.0		
	OCTOBER 2009	177.0	70.0	247.0		
	APRIL 2010	153.0	74.0	227.0		
	OCTOBER 2010	177.0	81.0	258.0		
	APRIL 2011	177.0	76.0	253.0		
	OCTOBER 2011	187.0	74.0	261.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	182.0 +	0.00	X	5,389.00	= 980,798.00
	9-12 PUPILS	75.0 +	0.00	X	6,716.00	= 503,700.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,716.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,389.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,716.00	= 3,358.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6096	110.9	X .15	X	5,389.00	= 89,646.02
	9-12 DISADVANTAGED @ .6096	45.7	X .15	X	6,716.00	= 46,038.18
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,389.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,716.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	182.0		X	43.00	= 7,826.00
	9-12 STUDENT ASSESSMENT	75.0		X	43.00	= 3,225.00
	K-8 TECHNOLOGY RESOURCES	182.0		X	98.00	= 17,836.00
	9-12 TECHNOLOGY RESOURCES	75.0		X	296.00	= 22,200.00
	K-2 PUPILS	70.5	X .10	X	5,389.00	= 37,992.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,712,619.65
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,661,241.06
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,661,241.06

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	8,810.13	X	101.10%	=	8,907.04
32	SPECIAL EDUCATION - EPS ALLOCATION					294,522.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	26,105.83	X	101.10%	=	26,392.99
35	TRANSPORTATION - EPS ALLOCATION					83,033.17
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					412,855.21
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,074,096.27

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 2011-12 - EAST MACHIAS				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - EAST MACHIAS				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - EAST MACHIAS				31,142.80
47	TOTAL DEBT SERVICE ALLOCATION				31,142.80
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,105,239.07

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOTAL ALLOCATION	LOCAL CONTRIBUTION
EAST MACHIAS	257.0	100.00%	2,105,239.07		0.00		2,105,239.07	
TOTAL	257.0						2,105,239.07	

	2011 STATE VALUATION	X MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
EAST MACHIAS	94,750,000	7.690		728,627.50		2,105,239.07	728,627.50	100.00% 7.69M
TOTAL	94,750,000			728,627.50		2,105,239.07	728,627.50	100.00% 7.69M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,105,239.07	728,627.50	1,376,611.57
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,105,239.07	728,627.50	1,376,611.57
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			0.00
60 ADJUSTED STATE CONTRIBUTION			1,376,611.57
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 34.61%	STATE SHARE % = 65.39%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 34.61%	STATE SHARE % = 65.39%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,156,617.66		