

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MACHIASPORT

2007-08

254 - 134

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	68	29	97	0	97
10 ATTENDING PUPILS (OCTOBER 2006)	55	25	80	0	80
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	61.5	27.0	88.5 (100%)	0.0 ( 0%)	88.5

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	3.6 (17:1)	1.7 (16:1)	0.0 (15:1)	=	5.3 /	9.1 =	=	.58 X	373,564 =	=	216,667	0
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.0 (250:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,826	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.2 =	=	.50 X	7,061 =	=	3,531	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,675	0
E. EDUCATION TECHS	0.6 (100:1)	0.3 (100:1)	0.0 (250:1)	=	0.9 /	2.5 =	=	.36 X	36,800 =	=	13,248	0
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	2,596	0
G. CLERICAL	0.3 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.4 /	0.9 =	=	.44 X	26,552 =	=	11,683	0
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.3 /	0.6 =	=	.50 X	37,421 =	=	18,711	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	2,921	0
B. Supplies and Equipment	311	430	27,524	0
C. Professional Development	52	52	4,602	0
D. Instructional Leadership Support	21	21	1,859	0
E. Co- and Extra-Curricular Student	30	102	2,655	0
F. System Administration/Support	359	356	31,772	0
G. Operations & Maintenance	956	1,136	84,606	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	44,213	0
B. Education & Library Technicians	36.00%	5,704	0
C. Clerical	29.00%	3,388	0
D. School Administrators	14.00%	2,620	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-54,045	0
16 Adjustment for Title I Revenues	-34,316	0

17 TOTALS	402,439	0
18 E.P.S. RATES	4,547	6,217

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MACHIASPORT

2007-08

254 - 134

A. OPERATING COST ALLOCATIONS

19 RESIDENT PUPILS	K-8	9-12	TOTAL		
APRIL 2004	93.0	59.0	152.0		
OCTOBER 2004	91.0	57.0	148.0		
APRIL 2005	95.0	49.0	144.0		
OCTOBER 2005	86.0	43.0	129.0		
APRIL 2006	102.0	42.0	144.0		
OCTOBER 2006	74.0	42.0	116.0		
21 BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
	YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
K-8 PUPILS	88.0 +	2.16	X	4,547.00	= 409,957.52
9-12 PUPILS	42.0 +	0.00	X	6,217.00	= 261,114.00
ADULT EDUC. COURSES AT .1	0.0		X	6,217.00	= 0.00
K-8 EQUIV. INSTR. PUPILS	0.000		X	4,547.00	= 0.00
9-12 EQUIV. INSTR. PUPILS	0.350		X	6,217.00	= 2,175.95
WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
K-8 DISADVANTAGED @ .6351	55.9	X .15	X	4,547.00	= 38,126.60
9-12 DISADVANTAGED @ .6351	26.7	X .15	X	6,217.00	= 24,899.09
K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,547.00	= 0.00
9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	6,217.00	= 0.00
TARGETED FUNDS	PUPILS	WEIGHTS	X		
K-8 STUDENT ASSESSMENT	88.0		X	40.00	= 3,520.00
9-12 STUDENT ASSESSMENT	42.0		X	40.00	= 1,680.00
K-8 TECHNOLOGY RESOURCES	88.0		X	87.00	= 7,656.00
9-12 TECHNOLOGY RESOURCES	42.0		X	265.00	= 11,130.00
K-2 PUPILS	42.5	X .10	X	4,547.00	= 19,324.75
ISOLATED SMALL SCHOOL ADJUSTMENT					
K-8 SMALL SCHOOL ADJUSTMENT				=	0.00
9-12 SMALL SCHOOL ADJUSTMENT				=	0.00
OPERATING ALLOCATION					779,583.91
OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					740,604.71
30 ADJUSTED TOTAL OPERATING ALLOCATION					740,604.71

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MACHIASPORT

2007-08

254 - 134

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	1,734.81	X	102.90%	=	1,785.12
32	SPECIAL EDUCATION - EPS ALLOCATION					103,156.44
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	58,835.47	X	102.90%	=	60,541.70
35	TRANSPORTATION - EPS ALLOCATION					67,337.78
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					1,000.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					233,821.04
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					974,425.75

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST		
	11/01/07	NEW CUTLER ELEMENTARY	51,586.27	0.00		51,586.27
	05/01/08	NEW CUTLER ELEMENTARY	0.00	1,908.69		1,908.69
42	TOTAL PRINCIPAL & INTEREST		51,586.27	1,908.69		53,494.96
43	APPROVED LEASES FOR 2006-07					0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07					1,839.20
44	INSURED VALUE FACTOR FOR 2005-06					31,340.14
47	TOTAL DEBT SERVICE ALLOCATION					86,674.30
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					1,061,100.05

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
MACHIASPORT	130.0	100.00%	74,800,000	7.44	556,512.00	1,061,100.05	556,512.00	100.00%	7.44M
TOTAL	130.0		74,800,000		556,512.00	1,061,100.05	556,512.00	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

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MACHIASPORT

2007-08

254 - 134

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,061,100.05	556,512.00	504,588.05
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,061,100.05	556,512.00	504,588.05
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			98,056.34
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			20,881.60
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			623,525.99
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 52.45%	STATE SHARE % = 47.55%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 41.24%	STATE SHARE % = 58.76%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,100,079.25		