

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MACHIAS

2008-09

253 - 102

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	202	106	308	126	434
10 ATTENDING PUPILS (OCTOBER 2007)	214	95	309	125	434
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	208.0	100.5	308.5 (71%)	125.5 (29%)	434.0

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	12.2 (17:1)	6.3 (16:1)	8.4 (15:1)	=	26.9 /	39.0 =	=	.69 X	1748,560 =	=	856,619	349,887
B. GUIDANCE	0.6 (350:1)	0.3 (350:1)	0.5 (250:1)	=	1.4 /	2.0 =	=	.70 X	82,485 =	=	40,995	16,745
C. LIBRARIANS	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	1.0 =	=	.60 X	41,391 =	=	17,633	7,202
D. HEALTH	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	0.0 =	=	.60 X	0 =	=	16,300	6,658
E. EDUCATION TECHS	2.1 (100:1)	1.0 (100:1)	0.5 (250:1)	=	3.6 /	5.7 =	=	.63 X	93,111 =	=	41,649	17,011
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9 /	1.0 =	=	.90 X	18,787 =	=	12,005	4,903
G. CLERICAL	1.0 (200:1)	0.5 (200:1)	0.6 (200:1)	=	2.1 /	4.0 =	=	.53 X	114,424 =	=	43,058	17,587
H. SCHOOL ADMIN.	0.7 (305:1)	0.3 (305:1)	0.4 (315:1)	=	1.4 /	1.9 =	=	.74 X	134,042 =	=	70,426	28,765

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	10,489	4,267
B. Supplies and Equipment	320	442	98,720	55,471
C. Professional Development	54	54	16,659	6,777
D. Instructional Leadership Support	22	22	6,787	2,761
E. Co- and Extra-Curricular Student	31	105	9,564	13,178
F. System Administration/Support	204	204	62,934	25,602
G. Operations & Maintenance	935	1,111	288,448	139,431

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	176,994	72,293
B. Education & Library Technicians	36.00%	19,315	7,889
C. Clerical	29.00%	12,487	5,100
D. School Administrators	14.00%	9,860	4,027

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-212,452	-86,773
16 Adjustment for Title I Revenues	-101,726	-41,550

17 TOTALS	1496,762	657,230
18 E.P.S. RATES	4,852	5,237

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	184.0	67.0	251.0		
	OCTOBER 2005	217.0	56.0	273.0		
	APRIL 2006	216.0	51.0	267.0		
	OCTOBER 2006	201.0	74.0	275.0		
	APRIL 2007	204.0	68.0	272.0		
	OCTOBER 2007	195.0	66.0	261.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	199.5 +	3.33	X	4,852.00	= 984,131.16
	9-12 PUPILS	67.0 +	0.00	X	5,237.00	= 350,879.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,237.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,852.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,237.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6256	124.8	X .15	X	4,852.00	= 90,829.44
	9-12 DISADVANTAGED @ .6256	41.9	X .15	X	5,237.00	= 32,914.55
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,852.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,237.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	199.5		X	40.00	= 7,980.00
	9-12 STUDENT ASSESSMENT	67.0		X	40.00	= 2,680.00
	K-8 TECHNOLOGY RESOURCES	199.5		X	90.00	= 17,955.00
	9-12 TECHNOLOGY RESOURCES	67.0		X	273.00	= 18,291.00
	K-2 PUPILS	88.0	X .10	X	4,852.00	= 42,697.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 36,422.65
	OPERATING ALLOCATION					1,584,780.40
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,537,236.98
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,537,236.98

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	46,093.78	X	102.90%	=	47,430.50
32	SPECIAL EDUCATION - EPS ALLOCATION					282,766.53
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	149,062.96	X	102.90%	=	153,385.79
35	TRANSPORTATION - EPS ALLOCATION					119,123.20
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					602,706.02
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,139,943.00

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 2007-08 - MACHIAS				18,000.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - MACHIAS				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - MACHIAS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				18,000.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,157,943.00

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
MACHIAS	266.5 100.00%		2,157,943.00		0.00		2,157,943.00
TOTAL	266.5						2,157,943.00

		2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
MACHIAS		109,650,000	6.790	744,523.50		2,157,943.00	744,523.50	100.00% 6.79M
TOTAL		109,650,000		744,523.50		2,157,943.00	744,523.50	100.00% 6.79M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,157,943.00	744,523.50	1,413,419.50
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,157,943.00	744,523.50	1,413,419.50
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			28,798.10
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			1,442,217.60
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 34.50% STATE SHARE % = 65.50%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 33.17% STATE SHARE % = 66.83%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,205,486.42		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	120,184.80	119,977.95	0.00	0.00
August	120,184.80	119,977.95	0.00	0.00
September	120,184.80	0.00	0.00	0.00
October	120,184.80	239,955.90	0.00	0.00
November	120,184.80	119,977.96	0.00	0.00
December	120,184.80	119,977.96	0.00	0.00
Janurary	120,184.80	136,776.88	0.00	0.00
February	120,184.80	117,114.60	0.00	0.00
March	120,184.80	117,114.60	0.00	0.00
April	120,184.80	117,114.60	0.00	0.00
May	120,184.80	117,114.60	0.00	0.00
June	120,184.80	117,114.60	0.00	0.00
Total	1,442,217.60	1,442,217.60	0.00	0.00