

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MACHIASPORT

2008-09

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1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|------|------|-------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2007) | 53 | 25 | 78 | 0 | 78 |
| 10 ATTENDING PUPILS (OCTOBER 2007) | 57 | 24 | 81 | 0 | 81 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007 | 55.0 | 24.5 | 79.5 (100%) | 0.0 (0%) | 79.5 |

| 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 | 3.2 (17:1) | 1.5 (16:1) | 0.0 (15:1) | = | 4.7 / | 9.6 = | = | .49 X | 394,378 = | = | 193,245 | 0 |
| B. GUIDANCE | 0.2 (350:1) | 0.1 (350:1) | 0.0 (250:1) | = | 0.3 / | 0.0 = | = | .30 X | 0 = | = | 8,933 | 0 |
| C. LIBRARIANS | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 / | 0.2 = | = | .50 X | 7,266 = | = | 3,633 | 0 |
| D. HEALTH | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 / | 0.0 = | = | .10 X | 0 = | = | 3,826 | 0 |
| E. EDUCATION TECHS | 0.6 (100:1) | 0.2 (100:1) | 0.0 (250:1) | = | 0.8 / | 2.0 = | = | .40 X | 29,941 = | = | 11,976 | 0 |
| F. LIBRARY TECHS | 0.1 (500:1) | 0.0 (500:1) | 0.0 (500:1) | = | 0.1 / | 0.0 = | = | .10 X | 0 = | = | 1,321 | 0 |
| G. CLERICAL | 0.3 (200:1) | 0.1 (200:1) | 0.0 (200:1) | = | 0.4 / | 0.9 = | = | .44 X | 27,322 = | = | 12,022 | 0 |
| H. SCHOOL ADMIN. | 0.2 (305:1) | 0.1 (305:1) | 0.0 (315:1) | = | 0.3 / | 1.0 = | = | .30 X | 64,177 = | = | 19,253 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 34 | 34 | 2,703 | 0 |
| B. Supplies and Equipment | 320 | 442 | 25,440 | 0 |
| C. Professional Development | 54 | 54 | 4,293 | 0 |
| D. Instructional Leadership Support | 22 | 22 | 1,749 | 0 |
| E. Co- and Extra-Curricular Student | 31 | 105 | 2,465 | 0 |
| F. System Administration/Support | 204 | 204 | 16,218 | 0 |
| G. Operations & Maintenance | 935 | 1,111 | 74,333 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 39,831 | 0 |
| B. Education & Library Technicians | 36.00% | 4,787 | 0 |
| C. Clerical | 29.00% | 3,486 | 0 |
| D. School Administrators | 14.00% | 2,695 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84) | -49,233 | 0 |
| 16 Adjustment for Title I Revenues | -46,601 | 0 |

| | | |
|-----------------|---------|-------|
| 17 TOTALS | 336,374 | 0 |
| 18 E.P.S. RATES | 4,231 | 6,191 |

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A. OPERATING COST ALLOCATIONS

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|----|---|-------------|-------------|-------|-----------|--------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | 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 | | |
| | APRIL 2007 | 75.0 | 40.0 | 115.0 | | |
| | OCTOBER 2007 | 80.0 | 38.0 | 118.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 77.5 + | 7.83 | X | 4,231.00 | = 361,031.23 |
| | 9-12 PUPILS | 39.0 + | 0.00 | X | 6,191.00 | = 241,449.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 6,191.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 4,231.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,191.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .7750 | 60.1 | X .15 | X | 4,231.00 | = 38,142.47 |
| | 9-12 DISADVANTAGED @ .7750 | 30.2 | X .15 | X | 6,191.00 | = 28,045.23 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 4,231.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 6,191.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 77.5 | | X | 40.00 | = 3,100.00 |
| | 9-12 STUDENT ASSESSMENT | 39.0 | | X | 40.00 | = 1,560.00 |
| | K-8 TECHNOLOGY RESOURCES | 77.5 | | X | 90.00 | = 6,975.00 |
| | 9-12 TECHNOLOGY RESOURCES | 39.0 | | X | 273.00 | = 10,647.00 |
| | K-2 PUPILS | 36.5 | X .10 | X | 4,231.00 | = 15,443.15 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 706,393.08 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 685,201.28 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 685,201.28 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|-----------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2006-07 | 4,038.57 | X | 102.90% | = | 4,155.69 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 120,101.60 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07 | 64,053.11 | X | 102.90% | = | 65,910.65 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 62,624.33 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2007-08 | | | | | 20,051.54 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 272,843.81 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 958,045.09 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE NAME OF PROJECT | PRINCIPAL | | INTEREST | |
|-----|--|-----------|--|----------|--------------|
| | MACHIASPORT | | | | |
| | 11/01/08 NEW CUTLER ELEMENTARY | 51,613.07 | | 1,350.23 | 52,963.30 |
| 42 | TOTAL PRINCIPAL & INTEREST | 51,613.07 | | 1,350.23 | 52,963.30 |
| 43 | APPROVED LEASES FOR 2007-08 - MACHIASPORT | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2007-08 - MACHIASPORT | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2006-07 - MACHIASPORT | | | | 5,259.33 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 58,222.63 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 1,016,267.72 |

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|--|---------------------|-----------------------|--|
| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | TOTAL ALLOCATION | LOCAL CONTRIBUTION | |
|--|---------------------|-----------------------|--|

| | AVG. CAL. YEAR PUPILS | 100.00% | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION |
|-------------|--------------------------|---------|-------------------------|---|--------------------|---|--------------------|
| MACHIASPORT | 116.5 | | 1,016,267.72 | | 0.00 | | 1,016,267.72 |
| TOTAL | 116.5 | | | | | | 1,016,267.72 |

| | 2007 STATE VALUATION | X MILL EXPECTATION | = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | |
|-------------|-------------------------|--------------------------|---|----------------------|----|--------------------|------------|---------------|
| MACHIASPORT | 90,600,000 | 6.790 | | 615,174.00 | | 1,016,267.72 | 615,174.00 | 100.00% 6.79M |
| TOTAL | 90,600,000 | | | 615,174.00 | | 1,016,267.72 | 615,174.00 | 100.00% 6.79M |

| | | | |
|---------------------------|---------------------|-----------------------|-----------------------|
| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---------------------------|---------------------|-----------------------|-----------------------|

| | | | |
|---|---|------------|------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,016,267.72 | 615,174.00 | 401,093.72 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,016,267.72 | 615,174.00 | 401,093.72 |
| 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 | | | 2,255.20 |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | 0.00 |
| 60 ADJUSTED STATE CONTRIBUTION | | | 403,348.92 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 60.53% STATE SHARE % = 39.47% | | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 60.31% STATE SHARE % = 39.69% | | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 1,037,459.52 | | |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|------------|--------------|--------------|--------------|
| July | 29,198.80 | 30,822.86 | 0.00 | 0.00 |
| August | 29,198.80 | 30,822.86 | 0.00 | 0.00 |
| September | 29,198.80 | 0.00 | 0.00 | 0.00 |
| October | 29,198.80 | 61,645.72 | 0.00 | 0.00 |
| November | 29,198.80 | 30,822.87 | 52,963.30 | 52,963.30 |
| December | 29,198.80 | 30,822.87 | 0.00 | 0.00 |
| Janurary | 29,198.80 | 32,138.42 | 0.00 | 0.00 |
| February | 29,198.80 | 26,662.00 | 0.00 | 0.00 |
| March | 29,198.80 | 26,662.00 | 0.00 | 0.00 |
| April | 29,198.80 | 26,662.00 | 0.00 | 0.00 |
| May | 29,198.80 | 26,662.01 | 0.00 | 0.00 |
| June | 29,198.82 | 26,662.01 | 0.00 | 0.00 |
| Total | 350,385.62 | 350,385.62 | 52,963.30 | 52,963.30 |