

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MACHIAS

2011-12

135 - 896

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	115	49	164	0	164
10 ATTENDING PUPILS (OCTOBER 2010)	131	58	189	0	189
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	123.0	53.5	176.5 (100%)	0.0 (0%)	176.5

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	7.2 (17:1)	3.3 (16:1)	0.0 (15:1)	=	10.5 /	13.3 =		.79 X	644,982 =		509,536	0
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.6 /	0.0 =		.60 X	0 =		19,147	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =		.30 X	0 =		9,573	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =		.30 X	0 =		12,301	0
E. EDUCATION TECHS	1.2 (100:1)	0.5 (100:1)	0.0 (250:1)	=	1.7 /	3.0 =		.57 X	52,535 =		29,945	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3 /	0.0 =		.30 X	0 =		4,247	0
G. CLERICAL	0.6 (200:1)	0.3 (200:1)	0.0 (200:1)	=	0.9 /	1.0 =		.90 X	31,780 =		28,602	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.6 /	1.0 =		.60 X	71,898 =		43,139	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	6,531	0
B. Supplies and Equipment	342	473	60,363	0
C. Professional Development	58	58	10,237	0
D. Instructional Leadership Support	24	24	4,236	0
E. Co- and Extra-Curricular Student	34	113	6,001	0
F. System Administration/Support	218	218	38,477	0
G. Operations & Maintenance	1,002	1,191	176,853	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	104,606	0
B. Education & Library Technicians	36.00%	12,309	0
C. Clerical	29.00%	8,295	0
D. School Administrators	14.00%	6,039	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-127,083	0
16 Adjustment for Title I Revenues	-62,770	0

17 TOTALS	900,583	0
18 E.P.S. RATES	5,102	6,643

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	157.0	58.0	215.0		
	OCTOBER 2008	175.0	73.0	248.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	165.0 +	4.16	X	5,102.00	= 863,054.32
	9-12 PUPILS	77.5 +	0.00	X	6,643.00	= 514,832.50
	ADULT EDUC. COURSES AT .1	0.5		X	6,643.00	= 3,321.50
	K-8 EQUIV. INSTR. PUPILS	0.125		X	5,102.00	= 637.75
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,643.00	= 3,321.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6102	100.7	X .15	X	5,102.00	= 77,065.71
	9-12 DISADVANTAGED @ .6102	47.3	X .15	X	6,643.00	= 47,132.09
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,102.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,643.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	165.0		X	43.00	= 7,095.00
	9-12 STUDENT ASSESSMENT	77.5		X	43.00	= 3,332.50
	K-8 TECHNOLOGY RESOURCES	165.0		X	97.00	= 16,005.00
	9-12 TECHNOLOGY RESOURCES	77.5		X	293.00	= 22,707.50
	K-2 PUPILS	63.0	X .10	X	5,102.00	= 32,142.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,590,647.97
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,542,928.53
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,542,928.53

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	9,679.62	X	101.60%	=	9,834.49
32	SPECIAL EDUCATION - EPS ALLOCATION					241,045.52
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	9,677.49	X	101.60%	=	9,832.33
35	TRANSPORTATION - EPS ALLOCATION					93,802.43
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					354,514.77
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,897,443.30

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 2010-11 - EAST MACHIAS				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - EAST MACHIAS				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - EAST MACHIAS				31,603.89
47	TOTAL DEBT SERVICE ALLOCATION				31,603.89
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,929,047.19

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION	
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	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
EAST MACHIAS	242.5		1,929,047.19		0.00		1,929,047.19
TOTAL	242.5						1,929,047.19

		2010 STATE VALUATION	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
EAST MACHIAS		95,500,000	7.470		713,385.00		1,929,047.19	713,385.00	100.00% 7.47M
TOTAL		95,500,000			713,385.00		1,929,047.19	713,385.00	100.00% 7.47M

E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				1,929,047.19	713,385.00	1,215,662.19
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				1,929,047.19	713,385.00	1,215,662.19
51	PLUS AUDIT ADJUSTMENTS						24,674.44
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						10.70
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE						0.00
59E	LESS MAINECARE SEED						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						1,240,347.33
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):				LOCAL SHARE % = 36.98%	STATE SHARE % = 63.02%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):				LOCAL SHARE % = 35.70%	STATE SHARE % = 64.30%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION				1,976,766.63		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	103,362.27	103,361.38	0.00	0.00
August	103,362.27	103,361.38	0.00	0.00
September	103,362.27	103,361.38	0.00	0.00
October	103,362.27	103,361.38	0.00	0.00
November	103,362.27	103,361.38	0.00	0.00
December	103,362.27	103,361.39	0.00	0.00
Janurary	103,362.27	103,361.39	0.00	0.00
February	103,362.27	103,363.53	0.00	0.00
March	103,362.27	103,363.53	0.00	0.00
April	103,362.27	103,363.53	0.00	0.00
May	103,362.27	103,363.53	0.00	0.00
June	103,362.36	103,363.53	0.00	0.00
Total	1,240,347.33	1,240,347.33	0.00	0.00