

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MACHIAS

2011-12

253 - 896

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	240	89	329	131	460
10 ATTENDING PUPILS (OCTOBER 2010)	258	86	344	128	472
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	249.0	87.5	336.5 ( 72%)	129.5 ( 28%)	466.0

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	14.6 (17:1)	5.5 (16:1)	8.6 (15:1)	=	28.7 /	33.6 =		.85 X	1653,048 =		1011,666	393,425
B. GUIDANCE	0.7 (350:1)	0.3 (350:1)	0.5 (250:1)	=	1.5 /	2.0 =		.75 X	104,349 =		56,349	21,913
C. LIBRARIANS	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	0.0 =		.60 X	0 =		13,786	5,361
D. HEALTH	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	0.7 =		.86 X	28,703 =		17,773	6,912
E. EDUCATION TECHS	2.5 (100:1)	0.9 (100:1)	0.5 (250:1)	=	3.9 /	10.0 =		.39 X	185,131 =		51,985	20,216
F. LIBRARY TECHS	0.5 (500:1)	0.2 (500:1)	0.3 (500:1)	=	1.0 /	1.0 =		1.00 X	20,133 =		14,496	5,637
G. CLERICAL	1.2 (200:1)	0.4 (200:1)	0.6 (200:1)	=	2.2 /	3.0 =		.73 X	96,842 =		50,900	19,795
H. SCHOOL ADMIN.	0.8 (305:1)	0.3 (305:1)	0.4 (315:1)	=	1.5 /	2.0 =		.75 X	150,830 =		81,449	31,674

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	12,451	4,792
B. Supplies and Equipment	342	473	115,083	61,254
C. Professional Development	58	58	19,517	7,511
D. Instructional Leadership Support	24	24	8,076	3,108
E. Co- and Extra-Curricular Student	34	113	11,441	14,634
F. System Administration/Support	218	218	73,357	28,231
G. Operations & Maintenance	1,002	1,191	337,173	154,235

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	208,919	81,246
B. Education & Library Technicians	36.00%	23,933	9,307
C. Clerical	29.00%	14,761	5,741
D. School Administrators	14.00%	11,403	4,434

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-251,179	-97,672
16 Adjustment for Title I Revenues	-118,781	-46,192

17 TOTALS	1764,557	735,560
18 E.P.S. RATES	5,244	5,680

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	196.0	69.0	265.0		
	OCTOBER 2008	204.0	66.0	270.0		
	APRIL 2009	204.0	66.0	270.0		
	OCTOBER 2009	221.0	80.0	301.0		
	APRIL 2010	227.0	77.0	304.0		
	OCTOBER 2010	239.0	69.0	308.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	233.0 +	0.00	X	5,244.00	= 1,221,852.00
	9-12 PUPILS	73.0 +	0.00	X	5,680.00	= 414,640.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,680.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,244.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,680.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7197	167.7	X .15	X	5,244.00	= 131,912.82
	9-12 DISADVANTAGED @ .7197	52.5	X .15	X	5,680.00	= 44,730.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,244.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,680.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	233.0		X	43.00	= 10,019.00
	9-12 STUDENT ASSESSMENT	73.0		X	43.00	= 3,139.00
	K-8 TECHNOLOGY RESOURCES	233.0		X	97.00	= 22,601.00
	9-12 TECHNOLOGY RESOURCES	73.0		X	293.00	= 21,389.00
	K-2 PUPILS	110.0	X .10	X	5,244.00	= 57,684.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 61,465.00
	OPERATING ALLOCATION					1,989,431.82
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,929,748.86
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,929,748.86

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	47,831.40	X	101.60%	=	48,596.70
32	SPECIAL EDUCATION - EPS ALLOCATION					202,595.54
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	220,695.34	X	101.60%	=	224,226.47
35	TRANSPORTATION - EPS ALLOCATION					115,807.88
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					591,226.59
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,520,975.45

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - MACHIAS				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - MACHIAS				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - MACHIAS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,520,975.45

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253 - 896

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
MACHIAS	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	306.0 100.00%	2,520,975.45	0.00	2,520,975.45		
TOTAL	306.0			2,520,975.45		
MACHIAS	2010 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	
	140,950,000	7.470	1,052,896.50	2,520,975.45	1,052,896.50 100.00% 7.47M	
TOTAL	140,950,000		1,052,896.50	2,520,975.45	1,052,896.50 100.00% 7.47M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,520,975.45	1,052,896.50	1,468,078.95
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,520,975.45	1,052,896.50	1,468,078.95
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					12,358.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
59E	LESS MAINECARE SEED					0.00
60	ADJUSTED STATE CONTRIBUTION					1,480,436.95
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 41.77%	STATE SHARE % = 58.23%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 41.28%	STATE SHARE % = 58.72%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			2,580,658.41		

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	123,369.74	122,339.91	0.00	0.00
August	123,369.74	122,339.91	0.00	0.00
September	123,369.74	122,339.91	0.00	0.00
October	123,369.74	0.00	0.00	0.00
November	123,369.74	244,679.82	0.00	0.00
December	123,369.74	122,339.91	0.00	0.00
Janurary	123,369.74	122,339.91	0.00	0.00
February	123,369.74	130,578.55	0.00	0.00
March	123,369.74	123,369.75	0.00	0.00
April	123,369.74	123,369.76	0.00	0.00
May	123,369.74	123,369.76	0.00	0.00
June	123,369.81	123,369.76	0.00	0.00
Total	1,480,436.95	1,480,436.95	0.00	0.00