

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MACHIASPORT

2012-13

254 - 896

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	39	11	50	0	50
10 ATTENDING PUPILS (OCTOBER 2011)	37	17	54	0	54
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	38.0	14.0	52.0 (100%)	0.0 (0%)	52.0

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	2.2 (17:1)	0.9 (16:1)	0.0 (15:1)	=	3.1 /	5.4 =	=	.57 X	276,614 =	=	157,670	0
B. GUIDANCE	0.1 (315:1)	0.0 (315:1)	0.0 (225:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,226	0
C. LIBRARIANS	0.1 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,226	0
D. HEALTH	0.1 (720:1)	0.0 (720:1)	0.0 (720:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	4,146	0
E. EDUCATION TECHS	0.4 (090:1)	0.2 (090:1)	0.0 (225:1)	=	0.6 /	1.0 =	=	.60 X	19,400 =	=	11,640	0
F. LIBRARY TECHS	0.1 (450:1)	0.0 (450:1)	0.0 (450:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,431	0
G. CLERICAL	0.2 (180:1)	0.1 (180:1)	0.0 (180:1)	=	0.3 /	0.7 =	=	.43 X	19,126 =	=	8,224	0
H. SCHOOL ADMIN.	0.1 (275:1)	0.1 (275:1)	0.0 (284:1)	=	0.2 /	0.2 =	=	1.00 X	13,906 =	=	13,906	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	1,924	0
B. Supplies and Equipment	346	478	17,992	0
C. Professional Development	59	59	3,068	0
D. Instructional Leadership Support	24	24	1,248	0
E. Co- and Extra-Curricular Student	34	114	1,768	0
F. System Administration/Support	220	220	11,440	0
G. Operations & Maintenance	1,013	1,204	52,676	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	31,971	0
B. Education & Library Technicians	36.00%	4,706	0
C. Clerical	29.00%	2,385	0
D. School Administrators	14.00%	1,947	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-32,862	0
16 Adjustment for Title I Revenues	-56,294	0

17 TOTALS	245,436	0
18 E.P.S. RATES	4,720	6,673

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	47.0	43.0	90.0		
	OCTOBER 2009	57.0	40.0	97.0		
	APRIL 2010	57.0	41.0	98.0		
	OCTOBER 2010	55.0	43.0	98.0		
	APRIL 2011	50.0	47.0	97.0		
	OCTOBER 2011	54.0	38.0	92.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	52.0 +	1.33	X	4,720.00	= 251,717.60
	9-12 PUPILS	42.5 +	0.00	X	6,673.00	= 283,602.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,673.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,720.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	6,673.00	= 834.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .8519	44.3	X .15	X	4,720.00	= 31,364.40
	9-12 DISADVANTAGED @ .8519	36.2	X .15	X	6,673.00	= 36,234.39
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,720.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,673.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	52.0		X	43.00	= 2,236.00
	9-12 STUDENT ASSESSMENT	42.5		X	43.00	= 1,827.50
	K-8 TECHNOLOGY RESOURCES	52.0		X	98.00	= 5,096.00
	9-12 TECHNOLOGY RESOURCES	42.5		X	296.00	= 12,580.00
	K-2 PUPILS	31.0	X .10	X	4,720.00	= 14,632.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					640,124.52
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					620,920.78
30	ADJUSTED TOTAL OPERATING ALLOCATION					620,920.78

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	2,251.94	X	101.10%	=	2,276.71
32	SPECIAL EDUCATION - EPS ALLOCATION					127,968.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	68,762.18	X	101.10%	=	69,518.56
35	TRANSPORTATION - EPS ALLOCATION					39,978.84
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					239,742.12
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					860,662.90

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 2011-12 - MACHIASPORT				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - MACHIASPORT				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - MACHIASPORT				18,495.28
47	TOTAL DEBT SERVICE ALLOCATION				18,495.28
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				879,158.18

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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		
MACHIASPORT	94.5 100.00%	879,158.18		0.00		879,158.18		
TOTAL	94.5					879,158.18		
		2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	
MACHIASPORT		114,850,000	7.800		895,830.00		879,158.18	879,158.18 100.00% 7.65M
TOTAL		114,850,000			895,830.00		879,158.18	879,158.18 100.00% 7.65M
E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION			STATE CONTRIBUTION			
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	879,158.18	879,158.18		0.00			
49B	ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS		38,390.40-		38,390.40			
49F	MINIMUM ECONOMICALLY DISADVANTAGED STUDENT ADJUSTMENT @ 98.00%		66,246.81-		66,246.81			
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	879,158.18	774,520.97		104,637.21			
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				0.00			
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE				0.00			
59D	BUS REFURBISHING ADJUSTMENT				0.00			
59E	LESS MAINECARE SEED - PRIVATE				0.00			
59E	LESS MAINECARE SEED - PUBLIC				577.76			
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				104,059.45			
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 100.00% STATE SHARE % = 0.00%							
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 88.16% STATE SHARE % = 11.84%							
63	FYI: 100% E.P.S. TOTAL ALLOCATION	898,361.92						

***** WARRANT ARTICLE *****				
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
MACHIASPORT	879,158.18	774,520.97	100.00%	6.74
TOTAL	879,158.18	774,520.97	100.00%	6.74