

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MACHIAS

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) | 97 | 61 | 158 | 0 | 158 |
| 10 ATTENDING PUPILS (OCTOBER 2007) | 99 | 61 | 160 | 0 | 160 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007 | 98.0 | 61.0 | 159.0 (100%) | 0.0 (0%) | 159.0 |

| 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 | 5.8 (17:1) | 3.8 (16:1) | 0.0 (15:1) | = | 9.6 / | 11.6 = | = | .83 X | 481,778 = | = | 399,876 | 0 |
| B. GUIDANCE | 0.3 (350:1) | 0.2 (350:1) | 0.0 (250:1) | = | 0.5 / | 0.0 = | = | .50 X | 0 = | = | 14,889 | 0 |
| C. LIBRARIANS | 0.1 (800:1) | 0.1 (800:1) | 0.0 (800:1) | = | 0.2 / | 0.0 = | = | .20 X | 0 = | = | 5,956 | 0 |
| D. HEALTH | 0.1 (800:1) | 0.1 (800:1) | 0.0 (800:1) | = | 0.2 / | 0.0 = | = | .20 X | 0 = | = | 7,653 | 0 |
| E. EDUCATION TECHS | 1.0 (100:1) | 0.6 (100:1) | 0.0 (250:1) | = | 1.6 / | 4.0 = | = | .40 X | 66,486 = | = | 26,594 | 0 |
| F. LIBRARY TECHS | 0.2 (500:1) | 0.1 (500:1) | 0.0 (500:1) | = | 0.3 / | 0.0 = | = | .30 X | 0 = | = | 3,963 | 0 |
| G. CLERICAL | 0.5 (200:1) | 0.3 (200:1) | 0.0 (200:1) | = | 0.8 / | 1.0 = | = | .80 X | 27,555 = | = | 22,044 | 0 |
| H. SCHOOL ADMIN. | 0.3 (305:1) | 0.2 (305:1) | 0.0 (315:1) | = | 0.5 / | 1.0 = | = | .50 X | 67,094 = | = | 33,547 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 34 | 34 | 5,406 | 0 |
| B. Supplies and Equipment | 320 | 442 | 50,880 | 0 |
| C. Professional Development | 54 | 54 | 8,586 | 0 |
| D. Instructional Leadership Support | 22 | 22 | 3,498 | 0 |
| E. Co- and Extra-Curricular Student | 31 | 105 | 4,929 | 0 |
| F. System Administration/Support | 204 | 204 | 32,436 | 0 |
| G. Operations & Maintenance | 935 | 1,111 | 148,665 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 81,391 | 0 |
| B. Education & Library Technicians | 36.00% | 11,001 | 0 |
| C. Clerical | 29.00% | 6,393 | 0 |
| D. School Administrators | 14.00% | 4,697 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84) | -99,745 | 0 |
| 16 Adjustment for Title I Revenues | -49,778 | 0 |

| | | |
|-----------------|---------|-------|
| 17 TOTALS | 722,880 | 0 |
| 18 E.P.S. RATES | 4,546 | 6,191 |

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A. OPERATING COST ALLOCATIONS

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|----|---|-------------|-------------|-------|-----------|--------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2005 | 136.0 | 61.0 | 197.0 | | |
| | OCTOBER 2005 | 133.0 | 64.0 | 197.0 | | |
| | APRIL 2006 | 124.0 | 62.0 | 186.0 | | |
| | OCTOBER 2006 | 153.0 | 76.0 | 229.0 | | |
| | APRIL 2007 | 155.0 | 69.0 | 224.0 | | |
| | OCTOBER 2007 | 154.0 | 61.0 | 215.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 154.5 + | 0.00 | X | 4,546.00 | = 702,357.00 |
| | 9-12 PUPILS | 65.0 + | 0.00 | X | 6,191.00 | = 402,415.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 6,191.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 4,546.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,191.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .5584 | 86.3 | X .15 | X | 4,546.00 | = 58,847.97 |
| | 9-12 DISADVANTAGED @ .5584 | 36.3 | X .15 | X | 6,191.00 | = 33,710.00 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 4,546.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 2.0 | X .700 | X | 6,191.00 | = 8,667.40 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 154.5 | | X | 40.00 | = 6,180.00 |
| | 9-12 STUDENT ASSESSMENT | 65.0 | | X | 40.00 | = 2,600.00 |
| | K-8 TECHNOLOGY RESOURCES | 154.5 | | X | 90.00 | = 13,905.00 |
| | 9-12 TECHNOLOGY RESOURCES | 65.0 | | X | 273.00 | = 17,745.00 |
| | K-2 PUPILS | 48.0 | X .10 | X | 4,546.00 | = 21,820.80 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 1,268,248.17 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 1,230,200.72 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 1,230,200.72 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2006-07 | 0.00 | X | 102.90% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 155,777.53 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07 | 0.00 | X | 102.90% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 90,387.79 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2007-08 | | | | | 19,297.64 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 265,462.96 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 1,495,663.68 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|-----------------------------------|------------|----------|--------------|
| | EAST MACHIAS | | | | |
| | 11/01/08 | CUTLER ELEM & ADDN TO ELEM-MACHIA | 108,218.00 | 5,893.00 | 114,111.00 |
| | 05/01/09 | CUTLER ELEM & ADDN TO ELEM-MACHIA | 0.00 | 3,949.95 | 3,949.95 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 108,218.00 | 9,842.95 | 118,060.95 |
| 43 | APPROVED LEASES FOR 2007-08 - EAST MACHIAS | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2007-08 - EAST MACHIAS | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2006-07 - EAST MACHIAS | | | | 10,426.12 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 128,487.07 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 1,624,150.75 |

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

| | | | | | | | |
|--------------|--------------------------|--|-------------------------|---|--------------------|---|--------------------|
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION |
| EAST MACHIAS | 219.5 100.00% | | 1,624,150.75 | | 0.00 | | 1,624,150.75 |
| TOTAL | 219.5 | | | | | | 1,624,150.75 |

| | | | | | | | | |
|--------------|--|---------------------------|-----------------------|----------------------|----|--------------------|------------|---------------|
| | | 2007 STATE VALUATION X | MILL EXPECTATION = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | |
| EAST MACHIAS | | 68,050,000 | 6.790 | 462,059.50 | | 1,624,150.75 | 462,059.50 | 100.00% 6.79M |
| TOTAL | | 68,050,000 | | 462,059.50 | | 1,624,150.75 | 462,059.50 | 100.00% 6.79M |

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

| | | | |
|---|------------------------|------------------------|--------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,624,150.75 | 462,059.50 | 1,162,091.25 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,624,150.75 | 462,059.50 | 1,162,091.25 |
| 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 | | | 383.55- |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 2,762.00 |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | 0.00 |
| 60 ADJUSTED STATE CONTRIBUTION | | | 1,164,469.70 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 28.45% | STATE SHARE % = 71.55% | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 28.30% | STATE SHARE % = 71.70% | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 1,662,198.20 | | |

S T A T E O F M A I N E
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July | 87,200.72 | 88,331.56 | 0.00 | 0.00 |
| August | 87,200.72 | 88,331.56 | 0.00 | 0.00 |
| September | 87,200.72 | 0.00 | 0.00 | 0.00 |
| October | 87,200.72 | 176,663.12 | 0.00 | 0.00 |
| November | 87,200.72 | 88,331.56 | 114,111.00 | 114,111.00 |
| December | 87,200.72 | 88,331.56 | 0.00 | 0.00 |
| Janurary | 87,200.72 | 89,942.68 | 0.00 | 0.00 |
| February | 87,200.72 | 85,295.34 | 0.00 | 0.00 |
| March | 87,200.72 | 85,295.34 | 0.00 | 0.00 |
| April | 87,200.72 | 85,295.34 | 0.00 | 0.00 |
| May | 87,200.72 | 85,295.34 | 3,949.95 | 3,949.95 |
| June | 87,200.83 | 85,295.35 | 0.00 | 0.00 |
| Total | 1,046,408.75 | 1,046,408.75 | 118,060.95 | 118,060.95 |