

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MACHIAS

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	101	64	165	0	165
10 ATTENDING PUPILS (OCTOBER 2008)	126	60	186	0	186
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	113.5	62.0	175.5 (100%)	0.0 ( 0%)	175.5

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	6.7 (17:1)	3.9 (16:1)	0.0 (15:1)	=	10.6 /	12.2 =	=	.87 X	532,435 =	=	463,218	0
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.5 /	0.0 =	=	.50 X	0 =	=	15,321	0
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	6,128	0
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	7,875	0
E. EDUCATION TECHS	1.1 (100:1)	0.6 (100:1)	0.0 (250:1)	=	1.7 /	3.0 =	=	.57 X	52,710 =	=	30,045	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	4,078	0
G. CLERICAL	0.6 (200:1)	0.3 (200:1)	0.0 (200:1)	=	0.9 /	1.0 =	=	.90 X	28,354 =	=	25,519	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.6 /	1.0 =	=	.60 X	69,040 =	=	41,424	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	6,143	0
B. Supplies and Equipment	329	455	57,740	0
C. Professional Development	56	56	9,828	0
D. Instructional Leadership Support	23	23	4,037	0
E. Co- and Extra-Curricular Student	32	108	5,616	0
F. System Administration/Support	210	210	36,855	0
G. Operations & Maintenance	962	1,143	168,831	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	93,583	0
B. Education & Library Technicians	36.00%	12,284	0
C. Clerical	29.00%	7,401	0
D. School Administrators	14.00%	5,799	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-115,010	0
16 Adjustment for Title I Revenues	-47,517	0

17 TOTALS	839,196	0
18 E.P.S. RATES	4,782	6,405

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	157.0	58.0	215.0		
	OCTOBER 2008	175.0	73.0	248.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	166.0 +	0.00	X	4,782.00	= 793,812.00
	9-12 PUPILS	65.5 +	0.00	X	6,405.00	= 419,527.50
	ADULT EDUC. COURSES AT .1	0.0		X	6,405.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,782.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	6,405.00	= 1,601.25
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6686	111.0	X .15	X	4,782.00	= 79,620.30
	9-12 DISADVANTAGED @ .6686	43.8	X .15	X	6,405.00	= 42,080.85
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,782.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,405.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	166.0		X	41.00	= 6,806.00
	9-12 STUDENT ASSESSMENT	65.5		X	41.00	= 2,685.50
	K-8 TECHNOLOGY RESOURCES	166.0		X	93.00	= 15,438.00
	9-12 TECHNOLOGY RESOURCES	65.5		X	281.00	= 18,405.50
	K-2 PUPILS	60.5	X .10	X	4,782.00	= 28,931.10
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,408,908.00
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,366,640.76
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,366,640.76

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					201,107.29
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					97,904.24
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					20,338.70
39	TOTAL OTHER SUBSIDIZABLE COSTS					319,350.23
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,685,990.99

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	EAST MACHIAS				
	11/01/09	CUTLER ELEM & ADDN TO ELEM-MACHIA	108,218.00	2,348.15	110,566.15
42	TOTAL PRINCIPAL & INTEREST		108,218.00	2,348.15	110,566.15
43	APPROVED LEASES FOR 2008-09 - EAST MACHIAS				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - EAST MACHIAS				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - EAST MACHIAS				8,351.70
47	TOTAL DEBT SERVICE ALLOCATION				118,917.85
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,804,908.84

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
EAST MACHIAS	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	231.5 100.00%	1,804,908.84	0.00	1,804,908.84		
TOTAL	231.5			1,804,908.84		
EAST MACHIAS	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	
	75,650,000	6.690	506,098.50	1,804,908.84	506,098.50 100.00%	
TOTAL	75,650,000		506,098.50	1,804,908.84	506,098.50 100.00%	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,804,908.84	506,098.50	1,298,810.34
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,804,908.84	506,098.50	1,298,810.34
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					4,705.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					27,234.00
60	ADJUSTED STATE CONTRIBUTION					1,276,281.34
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 28.04%	STATE SHARE % = 71.96%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 29.29%	STATE SHARE % = 70.71%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			1,847,176.08		

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	97,142.93	98,768.18	0.00	0.00
August	97,142.93	98,768.18	0.00	0.00
September	97,142.93	98,768.18	0.00	0.00
October	97,142.93	98,768.18	0.00	0.00
November	97,142.93	98,768.18	110,566.15	110,566.15
December	97,142.93	98,768.18	0.00	0.00
Janurary	97,142.93	98,768.18	0.00	0.00
February	97,142.93	94,867.58	0.00	0.00
March	97,142.93	94,867.58	0.00	0.00
April	97,142.93	94,867.59	0.00	0.00
May	97,142.93	94,867.59	0.00	0.00
June	97,142.96	94,867.59	0.00	0.00
Total	1,165,715.19	1,165,715.19	110,566.15	110,566.15