

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MACHIASPORT

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)	51	22	73	0	73
10 ATTENDING PUPILS (OCTOBER 2008)	30	11	41	0	41
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	40.5	16.5	57.0 (100%)	0.0 ( 0%)	57.0

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	2.4 (17:1)	1.0 (16:1)	0.0 (15:1)	=	3.4 /	7.0 =	=	.49 X	351,924 =	=	172,443	0
B. GUIDANCE	0.1 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,064	0
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.2 =	=	.50 X	8,518 =	=	4,259	0
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	3,937	0
E. EDUCATION TECHS	0.4 (100:1)	0.2 (100:1)	0.0 (250:1)	=	0.6 /	0.8 =	=	.75 X	14,741 =	=	11,056	0
F. LIBRARY TECHS	0.1 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	1,359	0
G. CLERICAL	0.2 (200:1)	0.1 (200:1)	0.0 (200:1)	=	0.3 /	1.0 =	=	.30 X	25,951 =	=	7,785	0
H. SCHOOL ADMIN.	0.1 (305:1)	0.1 (305:1)	0.0 (315:1)	=	0.2 /	0.2 =	=	1.00 X	13,208 =	=	13,208	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	1,995	0
B. Supplies and Equipment	329	455	18,753	0
C. Professional Development	56	56	3,192	0
D. Instructional Leadership Support	23	23	1,311	0
E. Co- and Extra-Curricular Student	32	108	1,824	0
F. System Administration/Support	210	210	11,970	0
G. Operations & Maintenance	962	1,143	54,834	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	34,904	0
B. Education & Library Technicians	36.00%	4,469	0
C. Clerical	29.00%	2,258	0
D. School Administrators	14.00%	1,849	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-42,013	0
16 Adjustment for Title I Revenues	-32,028	0

17 TOTALS	280,427	0
18 E.P.S. RATES	4,920	6,405

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	102.0	42.0	144.0		
	OCTOBER 2006	74.0	42.0	116.0		
	APRIL 2007	75.0	40.0	115.0		
	OCTOBER 2007	80.0	38.0	118.0		
	APRIL 2008	72.0	37.0	109.0		
	OCTOBER 2008	41.0	45.0	86.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	56.5 +	17.50	X	4,920.00	= 364,080.00
	9-12 PUPILS	41.0 +	0.00	X	6,405.00	= 262,605.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,405.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,920.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,405.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7561	42.7	X .15	X	4,920.00	= 31,512.60
	9-12 DISADVANTAGED @ .7561	31.0	X .15	X	6,405.00	= 29,783.25
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,920.00	= 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	56.5		X	41.00	= 2,316.50
	9-12 STUDENT ASSESSMENT	41.0		X	41.00	= 1,681.00
	K-8 TECHNOLOGY RESOURCES	56.5		X	93.00	= 5,254.50
	9-12 TECHNOLOGY RESOURCES	41.0		X	281.00	= 11,521.00
	K-2 PUPILS	22.0	X .10	X	4,920.00	= 10,824.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					719,577.85
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					697,990.51
30	ADJUSTED TOTAL OPERATING ALLOCATION					697,990.51

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	6,052.54	X	102.90%	=	6,228.06
32	SPECIAL EDUCATION - EPS ALLOCATION					37,093.07
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	57,318.54	X	102.90%	=	58,980.78
35	TRANSPORTATION - EPS ALLOCATION					67,832.04
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					19,667.21
39	TOTAL OTHER SUBSIDIZABLE COSTS					189,801.16
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					887,791.67

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 2008-09 - MACHIASPORT				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - MACHIASPORT				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - MACHIASPORT				5,345.36
47	TOTAL DEBT SERVICE ALLOCATION				5,345.36
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				893,137.03

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
MACHIASPORT	97.5		893,137.03		0.00		893,137.03		
TOTAL	97.5						893,137.03		
			2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
MACHIASPORT			97,100,000	6.690	649,599.00		893,137.03	649,599.00 100.00% 6.69M	
TOTAL			97,100,000		649,599.00		893,137.03	649,599.00 100.00% 6.69M	
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					893,137.03	649,599.00	243,538.03	
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					893,137.03	649,599.00	243,538.03	
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							1,520.30	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE							0.00	
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS							34,956.00	
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							210,102.33	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % =	72.73%	STATE SHARE % =	27.27%
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % =	76.48%	STATE SHARE % =	23.52%
63	FYI: 100% E.P.S. TOTAL ALLOCATION							914,724.37	

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	17,508.52	19,971.16	0.00	0.00
August	17,508.52	19,971.17	0.00	0.00
September	17,508.52	0.00	0.00	0.00
October	17,508.52	39,942.31	0.00	0.00
November	17,508.52	19,971.17	0.00	0.00
December	17,508.52	19,971.17	0.00	0.00
Janurary	17,508.52	19,971.17	0.00	0.00
February	17,508.52	14,060.83	0.00	0.00
March	17,508.52	14,060.83	0.00	0.00
April	17,508.52	14,060.84	0.00	0.00
May	17,508.52	0.00	0.00	0.00
June	17,508.61	0.00	0.00	0.00
Total	210,102.33	181,980.65	0.00	0.00