

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MACHIAS

2010-11

253 - 896

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	233	81	314	123	437
10 ATTENDING PUPILS (OCTOBER 2009)	232	86	318	135	453
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	232.5	83.5	316.0 (71%)	129.0 (29%)	445.0

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	13.7 (17:1)	5.2 (16:1)	8.6 (15:1)	=	27.5 /	36.7 =	=	.75 X	1753,195 =	=	933,576	381,320
B. GUIDANCE	0.7 (350:1)	0.2 (350:1)	0.5 (250:1)	=	1.4 /	2.0 =	=	.70 X	97,364 =	=	48,390	19,765
C. LIBRARIANS	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	1.0 =	=	.60 X	43,657 =	=	18,598	7,596
D. HEALTH	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	0.5 =	=	1.20 X	20,179 =	=	17,193	7,022
E. EDUCATION TECHS	2.3 (100:1)	0.8 (100:1)	0.5 (250:1)	=	3.6 /	8.9 =	=	.40 X	155,493 =	=	44,160	18,037
F. LIBRARY TECHS	0.5 (500:1)	0.2 (500:1)	0.3 (500:1)	=	1.0 /	1.0 =	=	1.00 X	21,209 =	=	15,058	6,151
G. CLERICAL	1.2 (200:1)	0.4 (200:1)	0.6 (200:1)	=	2.2 /	4.0 =	=	.55 X	125,859 =	=	49,148	20,074
H. SCHOOL ADMIN.	0.8 (305:1)	0.3 (305:1)	0.4 (315:1)	=	1.5 /	2.0 =	=	.75 X	148,453 =	=	79,051	32,289

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	11,376	4,644
B. Supplies and Equipment	337	466	106,492	60,114
C. Professional Development	57	57	18,012	7,353
D. Instructional Leadership Support	24	24	7,584	3,096
E. Co- and Extra-Curricular Student	33	111	10,428	14,319
F. System Administration/Support	215	215	67,940	27,735
G. Operations & Maintenance	986	1,172	311,576	151,188

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	193,374	78,984
B. Education & Library Technicians	36.00%	21,318	8,708
C. Clerical	29.00%	14,253	5,821
D. School Administrators	14.00%	11,067	4,520

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-233,049	-95,188
16 Adjustment for Title I Revenues	-118,156	-48,261

17 TOTALS	1627,387	715,285
18 E.P.S. RATES	5,150	5,545

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	204.0	68.0	272.0		
	OCTOBER 2007	195.0	66.0	261.0		
	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		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	212.5 +	0.00	X	5,150.00	= 1,094,375.00
	9-12 PUPILS	73.0 +	0.00	X	5,545.00	= 404,785.00
	ADULT EDUC. COURSES AT .1	1.0		X	5,545.00	= 5,545.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,150.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,545.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7059	150.0	X .15	X	5,150.00	= 115,875.00
	9-12 DISADVANTAGED @ .7059	51.5	X .15	X	5,545.00	= 42,835.13
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,150.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,545.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	212.5		X	42.00	= 8,925.00
	9-12 STUDENT ASSESSMENT	73.0		X	42.00	= 3,066.00
	K-8 TECHNOLOGY RESOURCES	212.5		X	95.00	= 20,187.50
	9-12 TECHNOLOGY RESOURCES	73.0		X	288.00	= 21,024.00
	K-2 PUPILS	100.0	X .10	X	5,150.00	= 51,500.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 39,636.63
	OPERATING ALLOCATION					1,807,754.26
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,753,521.63
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,753,521.63

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	43,797.39	X	102.50%	=	44,892.32
32	SPECIAL EDUCATION - EPS ALLOCATION					271,386.99
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	220,764.42	X	102.50%	=	226,283.53
35	TRANSPORTATION - EPS ALLOCATION					124,526.57
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					667,089.42
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,420,611.05

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 2009-10 - MACHIAS				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - MACHIAS				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - MACHIAS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,420,611.05

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION
MACHIAS	285.5 100.00%	2,420,611.05	0.00	2,420,611.05
TOTAL	285.5			2,420,611.05

	2009 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
MACHIAS	137,200,000	6.960	954,912.00	2,420,611.05	954,912.00 100.00%	6.96M
TOTAL	137,200,000		954,912.00	2,420,611.05	954,912.00 100.00%	6.96M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,420,611.05	954,912.00	1,465,699.05
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,420,611.05	954,912.00	1,465,699.05
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			15,915.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			69,972.00
60 ADJUSTED STATE CONTRIBUTION			1,411,642.05
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 39.45%	STATE SHARE % = 60.55%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 41.68%	STATE SHARE % = 58.32%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,474,843.68		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	117,636.83	0.00	0.00	0.00
August	117,636.83	0.00	0.00	0.00
September	117,636.83	348,931.74	0.00	0.00
October	117,636.83	116,310.59	0.00	0.00
November	117,636.83	116,310.59	0.00	0.00
December	117,636.83	116,310.59	0.00	0.00
Janurary	117,636.83	116,310.59	0.00	0.00
February	117,636.83	0.00	0.00	0.00
March	117,636.83	0.00	0.00	0.00
April	117,636.83	348,931.70	0.00	0.00
May	117,636.83	130,899.33	0.00	0.00
June	117,636.92	117,636.92	0.00	0.00
Total	1,411,642.05	1,411,642.05	0.00	0.00