

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MACHIAS

2012-13

253 - 896

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2011)	267	87	354	120	474
10 ATTENDING PUPILS (OCTOBER 2011)	253	89	342	118	460
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	260.0	88.0	348.0 (75%)	119.0 (25%)	467.0

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	15.3 (17:1)	5.5 (16:1)	7.9 (15:1)	=	28.7 /	33.1 =	=	.87 X	1667,496 =	=	1088,042	362,680
B. GUIDANCE	0.8 (315:1)	0.3 (315:1)	0.5 (225:1)	=	1.6 /	2.0 =	=	.80 X	105,497 =	=	63,299	21,099
C. LIBRARIANS	0.4 (720:1)	0.1 (720:1)	0.2 (720:1)	=	0.7 /	0.0 =	=	.70 X	0 =	=	16,937	5,646
D. HEALTH	0.4 (720:1)	0.1 (720:1)	0.2 (720:1)	=	0.7 /	0.9 =	=	.78 X	40,821 =	=	23,880	7,960
E. EDUCATION TECHS	2.9 (090:1)	1.0 (090:1)	0.5 (225:1)	=	4.4 /	8.6 =	=	.51 X	156,635 =	=	59,913	19,971
F. LIBRARY TECHS	0.6 (450:1)	0.2 (450:1)	0.3 (450:1)	=	1.1 /	1.0 =	=	1.10 X	20,355 =	=	16,793	5,598
G. CLERICAL	1.4 (180:1)	0.5 (180:1)	0.7 (180:1)	=	2.6 /	4.0 =	=	.65 X	123,966 =	=	60,434	20,144
H. SCHOOL ADMIN.	0.9 (275:1)	0.3 (275:1)	0.4 (284:1)	=	1.6 /	2.0 =	=	.80 X	149,329 =	=	89,597	29,866

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	12,876	4,403
B. Supplies and Equipment	346	478	120,408	56,882
C. Professional Development	59	59	20,532	7,021
D. Instructional Leadership Support	24	24	8,352	2,856
E. Co- and Extra-Curricular Student	34	114	11,832	13,566
F. System Administration/Support	220	220	76,560	26,180
G. Operations & Maintenance	1,013	1,204	352,524	143,276

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	226,510	75,503
B. Education & Library Technicians	36.00%	27,614	9,205
C. Clerical	29.00%	17,526	5,842
D. School Administrators	14.00%	12,544	4,181

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-229,083	-76,378
16 Adjustment for Title I Revenues	-123,792	-41,264

17 TOTALS	1953,296	704,235
18 E.P.S. RATES	5,613	5,918

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	204.0	66.0	270.0		
	OCTOBER 2009	221.0	80.0	301.0		
	APRIL 2010	227.0	77.0	304.0		
	OCTOBER 2010	239.0	69.0	308.0		
	APRIL 2011	249.0	65.0	314.0		
	OCTOBER 2011	247.0	62.0	309.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	248.0 +	0.00	X	5,613.00	= 1,392,024.00
	9-12 PUPILS	63.5 +	6.33	X	5,918.00	= 413,253.94
	ADULT EDUC. COURSES AT .1	0.0		X	5,918.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,613.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,918.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7692	190.8	X .15	X	5,613.00	= 160,644.06
	9-12 DISADVANTAGED @ .7692	48.8	X .15	X	5,918.00	= 43,319.76
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,613.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,918.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	248.0		X	43.00	= 10,664.00
	9-12 STUDENT ASSESSMENT	63.5		X	43.00	= 2,730.50
	K-8 TECHNOLOGY RESOURCES	248.0		X	98.00	= 24,304.00
	9-12 TECHNOLOGY RESOURCES	63.5		X	296.00	= 18,796.00
	K-2 PUPILS	116.5	X .10	X	5,613.00	= 65,391.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 51,459.05
	OPERATING ALLOCATION					2,182,586.76
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,117,109.15
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,117,109.15

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	52,958.61	X	101.10%	=	53,541.15
32	SPECIAL EDUCATION - EPS ALLOCATION					291,575.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	238,143.29	X	101.10%	=	240,762.87
35	TRANSPORTATION - EPS ALLOCATION					117,081.77
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					702,960.79
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,820,069.94

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 - MACHIAS				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - MACHIAS				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - MACHIAS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,820,069.94

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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
MACHIAS	311.5	100.00%	2,820,069.94	+	0.00	=	2,820,069.94
TOTAL	311.5						2,820,069.94

	2011 STATE VALUATION X	MILL EXPECTATION	TOWN CONTRIBUTION		TOWN ALLOCATION		LOCAL CONTRIBUTION		STATE CONTRIBUTION
MACHIAS	137,700,000	7.800	1,074,060.00	OR	2,820,069.94		1,074,060.00	100.00%	7.80M
TOTAL	137,700,000		1,074,060.00		2,820,069.94		1,074,060.00	100.00%	7.80M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,820,069.94	1,074,060.00	1,746,009.94
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,820,069.94	1,074,060.00	1,746,009.94
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			145.71
60 ADJUSTED STATE CONTRIBUTION			1,745,864.23
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 38.09%	STATE SHARE % = 61.91%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 38.09%	STATE SHARE % = 61.91%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,885,547.55		