

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MACHIAS

2007-08

253 - 102

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	195	119	314	120	434
10 ATTENDING PUPILS (OCTOBER 2006)	196	104	300	130	430
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	195.5	111.5	307.0 (71%)	125.0 (29%)	432.0

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	11.5 (17:1)	7.0 (16:1)	8.3 (15:1)	=	26.8	/	38.0	=	.71 X	1670,707	=	842,203	343,999
B. GUIDANCE	0.6 (350:1)	0.3 (350:1)	0.5 (250:1)	=	1.4	/	2.0	=	.70 X	75,313	=	37,430	15,289
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5	/	1.0	=	.50 X	35,303	=	12,533	5,119
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5	/	0.0	=	.50 X	0	=	13,046	5,328
E. EDUCATION TECHS	2.0 (100:1)	1.1 (100:1)	0.5 (250:1)	=	3.6	/	4.8	=	.75 X	75,423	=	40,163	16,404
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9	/	1.0	=	.90 X	18,257	=	11,666	4,765
G. CLERICAL	1.0 (200:1)	0.6 (200:1)	0.6 (200:1)	=	2.2	/	4.0	=	.55 X	109,158	=	42,626	17,411
H. SCHOOL ADMIN.	0.6 (305:1)	0.4 (305:1)	0.4 (315:1)	=	1.4	/	1.9	=	.74 X	130,265	=	68,441	27,955

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	10,131	4,125
B. Supplies and Equipment	311	430	95,477	53,750
C. Professional Development	52	52	15,964	6,500
D. Instructional Leadership Support	21	21	6,447	2,625
E. Co- and Extra-Curricular Student	30	102	9,210	12,750
F. System Administration/Support	359	356	110,213	44,500
G. Operations & Maintenance	956	1,136	293,492	142,000

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	171,990	70,250
B. Education & Library Technicians	36.00%	18,658	7,621
C. Clerical	29.00%	12,362	5,049
D. School Administrators	14.00%	9,582	3,914

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-206,532	-84,356
16 Adjustment for Title I Revenues	-105,733	-43,187

17 TOTALS	1509,367	661,810
18 E.P.S. RATES	4,917	5,294

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MACHIAS

2007-08

253 - 102

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	180.0	66.0	246.0		
	OCTOBER 2004	186.0	70.0	256.0		
	APRIL 2005	184.0	67.0	251.0		
	OCTOBER 2005	217.0	56.0	273.0		
	APRIL 2006	216.0	51.0	267.0		
	OCTOBER 2006	201.0	74.0	275.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	208.5 +	0.00	X	4,917.00	= 1,025,194.50
	9-12 PUPILS	62.5 +	1.50	X	5,294.00	= 338,816.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,294.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,917.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,294.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6318	131.7	X .15	X	4,917.00	= 97,135.34
	9-12 DISADVANTAGED @ .6318	39.5	X .15	X	5,294.00	= 31,366.95
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,917.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,294.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	208.5		X	40.00	= 8,340.00
	9-12 STUDENT ASSESSMENT	62.5		X	40.00	= 2,500.00
	K-8 TECHNOLOGY RESOURCES	208.5		X	87.00	= 18,139.50
	9-12 TECHNOLOGY RESOURCES	62.5		X	265.00	= 16,562.50
	K-2 PUPILS	88.5	X .10	X	4,917.00	= 43,515.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 33,354.23
	OPERATING ALLOCATION					1,614,924.47
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					1,534,178.24
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,534,178.24

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MACHIAS

2007-08

253 - 102

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	34,268.51	X	102.90%	=	35,262.30
32	SPECIAL EDUCATION - EPS ALLOCATION					247,849.41
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	116,883.09	X	102.90%	=	120,272.70
35	TRANSPORTATION - EPS ALLOCATION					119,143.80
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					522,528.21
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,056,706.45

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 2006-07				18,000.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				19,200.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				37,200.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,093,906.45

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2006 STATE		MILL	LOCAL	TOTAL	LOCAL			
	YEAR	PUPILS	VALUATION	X	EXPECTATION	=	CONTRIBUTION	OR	ALLOCATION		
MACHIAS	271.0	100.00%	101,650,000		7.44		756,276.00		2,093,906.45	756,276.00 100.00%	7.44M
TOTAL	271.0		101,650,000				756,276.00		2,093,906.45	756,276.00 100.00%	7.44M

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

MACHIAS

2007-08

253 - 102

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,093,906.45	756,276.00	1,337,630.45
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,093,906.45	756,276.00	1,337,630.45
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
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			32,329.10
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
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			1,369,959.55
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 36.12%	STATE SHARE % = 63.88%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 34.57%	STATE SHARE % = 65.43%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,174,652.68		