

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MACHIAS

2009-10

253 - 102

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	207	93	300	126	426
10 ATTENDING PUPILS (OCTOBER 2008)	230	81	311	126	437
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	218.5	87.0	305.5 (71%)	126.0 (29%)	431.5

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	12.9 (17:1)	5.4 (16:1)	8.4 (15:1)	=	26.7 /	38.0 =		.70 X	1738,937 =		864,252	353,004
B. GUIDANCE	0.6 (350:1)	0.2 (350:1)	0.5 (250:1)	=	1.3 /	2.0 =		.65 X	90,087 =		41,575	16,982
C. LIBRARIANS	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	1.0 =		.60 X	42,592 =		18,144	7,411
D. HEALTH	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	0.0 =		.60 X	0 =		16,773	6,851
E. EDUCATION TECHS	2.2 (100:1)	0.9 (100:1)	0.5 (250:1)	=	3.6 /	6.8 =		.53 X	115,237 =		43,364	17,712
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9 /	1.0 =		.90 X	20,691 =		13,222	5,400
G. CLERICAL	1.1 (200:1)	0.4 (200:1)	0.6 (200:1)	=	2.1 /	4.0 =		.53 X	119,905 =		45,121	18,429
H. SCHOOL ADMIN.	0.7 (305:1)	0.3 (305:1)	0.4 (315:1)	=	1.4 /	1.9 =		.74 X	137,929 =		72,468	29,599

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	10,693	4,410
B. Supplies and Equipment	329	455	100,510	57,330
C. Professional Development	56	56	17,108	7,056
D. Instructional Leadership Support	23	23	7,027	2,898
E. Co- and Extra-Curricular Student	32	108	9,776	13,608
F. System Administration/Support	210	210	64,155	26,460
G. Operations & Maintenance	962	1,143	293,891	144,018

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	178,741	73,007
B. Education & Library Technicians	36.00%	20,371	8,320
C. Clerical	29.00%	13,085	5,344
D. School Administrators	14.00%	10,146	4,144

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-215,672	-88,098
16 Adjustment for Title I Revenues	-100,442	-41,025

17 TOTALS	1524,306	672,859
18 E.P.S. RATES	4,990	5,340

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	216.0	51.0	267.0		
	OCTOBER 2006	201.0	74.0	275.0		
	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		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	200.0 +	2.66	X	4,990.00	= 1,011,273.40
	9-12 PUPILS	67.5 +	0.00	X	5,340.00	= 360,450.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,340.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,990.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,340.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6324	126.5	X .15	X	4,990.00	= 94,685.25
	9-12 DISADVANTAGED @ .6324	42.7	X .15	X	5,340.00	= 34,202.70
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,990.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,340.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	200.0		X	41.00	= 8,200.00
	9-12 STUDENT ASSESSMENT	67.5		X	41.00	= 2,767.50
	K-8 TECHNOLOGY RESOURCES	200.0		X	93.00	= 18,600.00
	9-12 TECHNOLOGY RESOURCES	67.5		X	281.00	= 18,967.50
	K-2 PUPILS	91.0	X .10	X	4,990.00	= 45,409.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 48,555.59
	OPERATING ALLOCATION					1,643,110.94
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,593,817.61
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,593,817.61

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	44,817.78	X	102.90%	=	46,117.50
32	SPECIAL EDUCATION - EPS ALLOCATION					163,995.25
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	211,074.16	X	102.90%	=	217,195.31
35	TRANSPORTATION - EPS ALLOCATION					121,245.39
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					548,553.45
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,142,371.06

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 2008-09 - MACHIAS				18,000.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - MACHIAS				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - MACHIAS				0.00
47	TOTAL DEBT SERVICE ALLOCATION				18,000.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,160,371.06

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
MACHIAS	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	267.5 100.00%	2,160,371.06	0.00	2,160,371.06		
TOTAL	267.5			2,160,371.06		
MACHIAS	2008 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	
	121,900,000	6.690	815,511.00	2,160,371.06	815,511.00 100.00%	
TOTAL	121,900,000		815,511.00	2,160,371.06	815,511.00 100.00%	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,160,371.06	815,511.00	1,344,860.06
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			2,160,371.06	815,511.00	1,344,860.06
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					18,915.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					43,884.00
60	ADJUSTED STATE CONTRIBUTION					1,319,891.06
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 37.75%	STATE SHARE % = 62.25%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 38.90%	STATE SHARE % = 61.10%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			2,209,664.39		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	109,990.92	0.00	0.00	0.00
August	109,990.92	223,330.66	0.00	0.00
September	109,990.92	111,665.34	0.00	0.00
October	109,990.92	111,665.34	0.00	0.00
November	109,990.92	111,665.34	0.00	0.00
December	109,990.92	111,665.34	0.00	0.00
Janurary	109,990.92	111,665.34	0.00	0.00
February	109,990.92	107,646.74	0.00	0.00
March	109,990.92	107,646.74	0.00	0.00
April	109,990.92	107,646.74	0.00	0.00
May	109,990.92	107,646.74	0.00	0.00
June	109,990.94	0.00	0.00	0.00
Total	1,319,891.06	1,212,244.32	0.00	0.00