

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MACHIAS

2010-11

135 - 896

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	130	57	187	0	187
10 ATTENDING PUPILS (OCTOBER 2009)	133	53	186	0	186
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	131.5	55.0	186.5 (100%)	0.0 ( 0%)	186.5

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	7.7 (17:1)	3.4 (16:1)	0.0 (15:1)	=	11.1 /	12.7 =	=	.87 X	582,179 =	=	506,496	0
B. GUIDANCE	0.4 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.6 /	0.0 =	=	.60 X	0 =	=	18,845	0
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	9,422	0
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	12,107	0
E. EDUCATION TECHS	1.3 (100:1)	0.6 (100:1)	0.0 (250:1)	=	1.9 /	3.5 =	=	.54 X	61,460 =	=	33,188	0
F. LIBRARY TECHS	0.3 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.4 /	0.0 =	=	.40 X	0 =	=	5,573	0
G. CLERICAL	0.7 (200:1)	0.3 (200:1)	0.0 (200:1)	=	1.0 /	1.0 =	=	1.00 X	31,280 =	=	31,280	0
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.6 /	1.0 =	=	.60 X	70,765 =	=	42,459	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	6,714	0
B. Supplies and Equipment	337	466	62,851	0
C. Professional Development	57	57	10,631	0
D. Instructional Leadership Support	24	24	4,476	0
E. Co- and Extra-Curricular Student	33	111	6,155	0
F. System Administration/Support	215	215	40,098	0
G. Operations & Maintenance	986	1,172	183,889	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	103,905	0
B. Education & Library Technicians	36.00%	13,954	0
C. Clerical	29.00%	9,071	0
D. School Administrators	14.00%	5,944	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-127,833	0
16 Adjustment for Title I Revenues	-55,283	0

17 TOTALS	923,940	0
18 E.P.S. RATES	4,954	6,566

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	155.0	69.0	224.0		
	OCTOBER 2007	154.0	61.0	215.0		
	APRIL 2008	157.0	58.0	215.0		
	OCTOBER 2008	175.0	73.0	248.0		
	APRIL 2009	176.0	72.0	248.0		
	OCTOBER 2009	177.0	70.0	247.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	176.5 +	0.00	X	4,954.00	= 874,381.00
	9-12 PUPILS	71.0 +	0.00	X	6,566.00	= 466,186.00
	ADULT EDUC. COURSES AT .1	0.5		X	6,566.00	= 3,283.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,954.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.500		X	6,566.00	= 3,283.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6215	109.7	X .15	X	4,954.00	= 81,518.07
	9-12 DISADVANTAGED @ .6215	44.1	X .15	X	6,566.00	= 43,434.09
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,954.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,566.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	176.5		X	42.00	= 7,413.00
	9-12 STUDENT ASSESSMENT	71.0		X	42.00	= 2,982.00
	K-8 TECHNOLOGY RESOURCES	176.5		X	95.00	= 16,767.50
	9-12 TECHNOLOGY RESOURCES	71.0		X	288.00	= 20,448.00
	K-2 PUPILS	77.5	X .10	X	4,954.00	= 38,393.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,558,089.16
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,511,346.48
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,511,346.48

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	8,645.86	X	102.50%	=	8,862.01
32	SPECIAL EDUCATION - EPS ALLOCATION					218,715.90
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					100,351.85
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					327,929.76
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,839,276.24

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 2009-10 - EAST MACHIAS				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - EAST MACHIAS				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - EAST MACHIAS				30,557.87
47	TOTAL DEBT SERVICE ALLOCATION				30,557.87
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,869,834.11

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
EAST MACHIAS	247.5	100.00%	1,869,834.11		0.00		1,869,834.11		
TOTAL	247.5						1,869,834.11		

	2009 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
EAST MACHIAS	82,250,000		6.960		572,460.00		1,869,834.11	572,460.00	100.00% 6.96M
TOTAL	82,250,000				572,460.00		1,869,834.11	572,460.00	100.00% 6.96M

E. TOTALS AND ADJUSTMENTS

	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,869,834.11	572,460.00	1,297,374.11
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,869,834.11	572,460.00	1,297,374.11
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			3,231.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			41,947.50
60 ADJUSTED STATE CONTRIBUTION			1,258,657.61
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 30.62%	STATE SHARE % = 69.38%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 32.69%	STATE SHARE % = 67.31%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,916,576.79		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	104,888.13	101,162.54	0.00	0.00
August	104,888.13	108,075.22	0.00	0.00
September	104,888.13	104,618.88	0.00	0.00
October	104,888.13	104,618.88	0.00	0.00
November	104,888.13	104,618.88	0.00	0.00
December	104,888.13	104,618.88	0.00	0.00
Janurary	104,888.13	104,618.88	0.00	0.00
February	104,888.13	104,618.89	0.00	0.00
March	104,888.13	104,618.89	0.00	0.00
April	104,888.13	104,618.89	0.00	0.00
May	104,888.13	107,580.60	0.00	0.00
June	104,888.18	104,888.18	0.00	0.00
Total	1,258,657.61	1,258,657.61	0.00	0.00