

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MACHIASPORT

2010-11

254 - 896

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|------|------|-------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2009) | 36 | 11 | 47 | 0 | 47 |
| 10 ATTENDING PUPILS (OCTOBER 2009) | 45 | 12 | 57 | 0 | 57 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009 | 40.5 | 11.5 | 52.0 (100%) | 0.0 (0%) | 52.0 |

| 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 | 2.4 (17:1) | 0.7 (16:1) | 0.0 (15:1) | = | 3.1 / | 8.0 = | = | .39 X | 425,736 = | = | 166,037 | 0 |
| B. GUIDANCE | 0.1 (350:1) | 0.0 (350:1) | 0.0 (250:1) | = | 0.1 / | 0.0 = | = | .10 X | 0 = | = | 3,141 | 0 |
| C. LIBRARIANS | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 / | 0.2 = | = | .50 X | 8,731 = | = | 4,366 | 0 |
| D. HEALTH | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 / | 0.0 = | = | .10 X | 0 = | = | 4,036 | 0 |
| E. EDUCATION TECHS | 0.4 (100:1) | 0.1 (100:1) | 0.0 (250:1) | = | 0.5 / | 0.8 = | = | .63 X | 15,110 = | = | 9,519 | 0 |
| F. LIBRARY TECHS | 0.1 (500:1) | 0.0 (500:1) | 0.0 (500:1) | = | 0.1 / | 0.0 = | = | .10 X | 0 = | = | 1,393 | 0 |
| G. CLERICAL | 0.2 (200:1) | 0.1 (200:1) | 0.0 (200:1) | = | 0.3 / | 0.8 = | = | .38 X | 20,147 = | = | 7,656 | 0 |
| H. SCHOOL ADMIN. | 0.1 (305:1) | 0.0 (305:1) | 0.0 (315:1) | = | 0.1 / | 0.2 = | = | .50 X | 13,538 = | = | 6,769 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 36 | 36 | 1,872 | 0 |
| B. Supplies and Equipment | 337 | 466 | 17,524 | 0 |
| C. Professional Development | 57 | 57 | 2,964 | 0 |
| D. Instructional Leadership Support | 24 | 24 | 1,248 | 0 |
| E. Co- and Extra-Curricular Student | 33 | 111 | 1,716 | 0 |
| F. System Administration/Support | 215 | 215 | 11,180 | 0 |
| G. Operations & Maintenance | 986 | 1,172 | 51,272 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 33,740 | 0 |
| B. Education & Library Technicians | 36.00% | 3,928 | 0 |
| C. Clerical | 29.00% | 2,220 | 0 |
| D. School Administrators | 14.00% | 948 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84) | -39,300 | 0 |
| 16 Adjustment for Title I Revenues | -38,995 | 0 |

| | | |
|-----------------|---------|-------|
| 17 TOTALS | 253,233 | 0 |
| 18 E.P.S. RATES | 4,870 | 6,566 |

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A. OPERATING COST ALLOCATIONS

| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
|----|---|-----------------------|-----------------------|-----------|---------------|--------------|
| | APRIL 2007 | 75.0 | 40.0 | 115.0 | | |
| | OCTOBER 2007 | 80.0 | 38.0 | 118.0 | | |
| | APRIL 2008 | 72.0 | 37.0 | 109.0 | | |
| | OCTOBER 2008 | 41.0 | 45.0 | 86.0 | | |
| | APRIL 2009 | 47.0 | 43.0 | 90.0 | | |
| | OCTOBER 2009 | 57.0 | 40.0 | 97.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X X X X | SAU EPS RATES | |
| | K-8 PUPILS | 52.0 + | 10.00 | X | 4,870.00 | = 301,940.00 |
| | 9-12 PUPILS | 41.5 + | 0.00 | X | 6,566.00 | = 272,489.00 |
| | ADULT EDUC. COURSES AT .1 | 0.5 | | X | 6,566.00 | = 3,283.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 4,870.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,566.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X X X X | | |
| | K-8 DISADVANTAGED @ .7018 | 36.5 | X .15 | X | 4,870.00 | = 26,663.25 |
| | 9-12 DISADVANTAGED @ .7018 | 29.1 | X .15 | X | 6,566.00 | = 28,660.59 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 4,870.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 6,566.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X X X X | | |
| | K-8 STUDENT ASSESSMENT | 52.0 | | X | 42.00 | = 2,184.00 |
| | 9-12 STUDENT ASSESSMENT | 41.5 | | X | 42.00 | = 1,743.00 |
| | K-8 TECHNOLOGY RESOURCES | 52.0 | | X | 95.00 | = 4,940.00 |
| | 9-12 TECHNOLOGY RESOURCES | 41.5 | | X | 288.00 | = 11,952.00 |
| | K-2 PUPILS | 23.0 | X .10 | X | 4,870.00 | = 11,201.00 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 665,055.84 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 645,104.16 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 645,104.16 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2008-09 | 0.00 | X | 102.50% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 86,228.95 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09 | 103,661.78 | X | 102.50% | = | 106,253.32 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 69,527.84 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2009-10 | | | | | 20,678.25 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 282,688.36 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 927,792.52 |

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 - MACHIASPORT | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2009-10 - MACHIASPORT | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2008-09 - MACHIASPORT | | | | 18,823.21 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 18,823.21 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 946,615.73 |

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. YEAR PUPILS | OPERATING ALLOCATION | DEBT ALLOCATION | TOWN ALLOCATION |
|-------------|--------------------------|-------------------------|--------------------|--------------------|
| MACHIASPORT | 93.5 100.00% | 946,615.73 | 0.00 | 946,615.73 |
| TOTAL | 93.5 | | | 946,615.73 |

| | 2009 STATE VALUATION X | MILL EXPECTATION | TOWN CONTRIBUTION | TOWN ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|-------------|---------------------------|---------------------|----------------------|--------------------|--------------------|--------------------|
| MACHIASPORT | 117,200,000 | 6.960 | 815,712.00 | 946,615.73 | 815,712.00 100.00% | 6.96M |
| TOTAL | 117,200,000 | | 815,712.00 | 946,615.73 | 815,712.00 100.00% | 6.96M |

E. TOTALS AND ADJUSTMENTS

| | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------------|------------------------|-----------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 946,615.73 | 815,712.00 | 130,903.73 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 946,615.73 | 815,712.00 | 130,903.73 |
| 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 |
| 59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS | | | 59,772.00 |
| 60 ADJUSTED STATE CONTRIBUTION | | | 71,131.73 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 86.17% | STATE SHARE % = 13.83% | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 92.49% | STATE SHARE % = 7.51% | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 966,567.41 | | |

S T A T E O F M A I N E
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|-----------|--------------|--------------|--------------|
| July | 5,927.64 | 0.00 | 0.00 | 0.00 |
| August | 5,927.64 | 0.00 | 0.00 | 0.00 |
| September | 5,927.64 | 0.00 | 0.00 | 0.00 |
| October | 5,927.64 | 0.00 | 0.00 | 0.00 |
| November | 5,927.64 | 29,638.20 | 0.00 | 0.00 |
| December | 5,927.64 | 5,927.64 | 0.00 | 0.00 |
| Janurary | 5,927.64 | 5,927.64 | 0.00 | 0.00 |
| February | 5,927.64 | 5,927.65 | 0.00 | 0.00 |
| March | 5,927.64 | 5,927.65 | 0.00 | 0.00 |
| April | 5,927.64 | 5,927.65 | 0.00 | 0.00 |
| May | 5,927.64 | 5,927.65 | 0.00 | 0.00 |
| June | 5,927.69 | 5,927.65 | 0.00 | 0.00 |
| Total | 71,131.73 | 71,131.73 | 0.00 | 0.00 |