

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MACHIASPORT

2011-12

254 - 896

1. COMPUTATION OF E.P.S. RATES

|   | K-5  | 6-8  | K-8         | 9-12      | TOTAL |
|---|------|------|-------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2010)                                   | 46   | 11   | 57          | 0         | 57    |
| 10 ATTENDING PUPILS (OCTOBER 2010)                                | 44   | 11   | 55          | 0         | 55    |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010 | 45.0 | 11.0 | 56.0 (100%) | 0.0 ( 0%) | 56.0  |

| 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        | 2.6 (17:1)  | 0.7 (16:1)  | 0.0 (15:1)  | = | 3.3 /      | 5.4 =      | = | .61 X   | 268,370 =      | = | 163,706           | 0                |
| B. GUIDANCE        | 0.1 (350:1) | 0.0 (350:1) | 0.0 (250:1) | = | 0.1 /      | 0.0 =      | = | .10 X   | 0 =            | = | 3,191             | 0                |
| C. LIBRARIANS      | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 /      | 0.0 =      | = | .10 X   | 0 =            | = | 3,191             | 0                |
| D. HEALTH          | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 /      | 0.0 =      | = | .10 X   | 0 =            | = | 4,100             | 0                |
| E. EDUCATION TECHS | 0.5 (100:1) | 0.1 (100:1) | 0.0 (250:1) | = | 0.6 /      | 1.0 =      | = | .60 X   | 19,189 =       | = | 11,513            | 0                |
| F. LIBRARY TECHS   | 0.1 (500:1) | 0.0 (500:1) | 0.0 (500:1) | = | 0.1 /      | 0.0 =      | = | .10 X   | 0 =            | = | 1,416             | 0                |
| G. CLERICAL        | 0.2 (200:1) | 0.1 (200:1) | 0.0 (200:1) | = | 0.3 /      | 0.7 =      | = | .43 X   | 18,918 =       | = | 8,135             | 0                |
| H. SCHOOL ADMIN.   | 0.1 (305:1) | 0.0 (305:1) | 0.0 (315:1) | = | 0.1 /      | 0.1 =      | = | 1.00 X  | 6,877 =        | = | 6,877             | 0                |

| 13 Other Support Costs (Per Pupil)  | K-8   | 9-12  | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 37    | 37    | 2,072      | 0         |
| B. Supplies and Equipment           | 342   | 473   | 19,152     | 0         |
| C. Professional Development         | 58    | 58    | 3,248      | 0         |
| D. Instructional Leadership Support | 24    | 24    | 1,344      | 0         |
| E. Co- and Extra-Curricular Student | 34    | 113   | 1,904      | 0         |
| F. System Administration/Support    | 218   | 218   | 12,208     | 0         |
| G. Operations & Maintenance         | 1,002 | 1,191 | 56,112     | 0         |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 33,096     | 0         |
| B. Education & Library Technicians         | 36.00%     | 4,654      | 0         |
| C. Clerical                                | 29.00%     | 2,359      | 0         |
| D. School Administrators                   | 14.00%     | 963        | 0         |

|  |         |   |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84) | -39,243 | 0 |
| 16 Adjustment for Title I Revenues   | -30,925 | 0 |

|                 |         |       |
|-----------------|---------|-------|
| 17 TOTALS       | 269,071 | 0     |
| 18 E.P.S. RATES | 4,805   | 6,657 |

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## A. OPERATING COST ALLOCATIONS

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|    |   |             |             |       |           |              |
|----|---|-------------|-------------|-------|-----------|--------------|
| 19 | SUBSIDIZABLE PUPILS                                 | K-8         | 9-12        | TOTAL |           |              |
|    | 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  |           |              |
|    | APRIL 2010  | 57.0        | 41.0        | 98.0  |           |              |
|    | OCTOBER 2010  | 55.0        | 43.0        | 98.0  |           |              |
| 21 | BASIC COUNTS  | AVG. CAL.   | DECLINING   | X     | SAU       |              |
|    |   | YEAR PUPILS | ENROLL. ADJ | X     | EPS RATES |              |
|    | K-8 PUPILS  | 56.0 +      | 0.00        | X     | 4,805.00  | = 269,080.00 |
|    | 9-12 PUPILS   | 42.0 +      | 0.00        | X     | 6,657.00  | = 279,594.00 |
|    | ADULT EDUC. COURSES AT .1                           | 0.0         |             | X     | 6,657.00  | = 0.00       |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000       |             | X     | 4,805.00  | = 0.00       |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.000       |             | X     | 6,657.00  | = 0.00       |
|    | WEIGHTED COUNTS                                     | PUPILS      | WEIGHTS     | X     |           |              |
|    | K-8 DISADVANTAGED @ .7818                           | 43.8        | X .15       | X     | 4,805.00  | = 31,568.85  |
|    | 9-12 DISADVANTAGED @ .7818                          | 32.8        | X .15       | X     | 6,657.00  | = 32,752.44  |
|    | K-8 LIMITED ENGLISH PROF.                           | 0.0         | X .700      | X     | 4,805.00  | = 0.00       |
|    | 9-12 LIMITED ENGLISH PROF.                          | 0.0         | X .700      | X     | 6,657.00  | = 0.00       |
|    | TARGETED FUNDS                                      | PUPILS      | WEIGHTS     | X     |           |              |
|    | K-8 STUDENT ASSESSMENT                              | 56.0        |             | X     | 43.00     | = 2,408.00   |
|    | 9-12 STUDENT ASSESSMENT                             | 42.0        |             | X     | 43.00     | = 1,806.00   |
|    | K-8 TECHNOLOGY RESOURCES                            | 56.0        |             | X     | 97.00     | = 5,432.00   |
|    | 9-12 TECHNOLOGY RESOURCES                           | 42.0        |             | X     | 293.00    | = 12,306.00  |
|    | K-2 PUPILS  | 31.0        | X .10       | X     | 4,805.00  | = 14,895.50  |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |             |             |       |           |              |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |             |             |       |           | = 0.00       |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |             |             |       |           | = 0.00       |
|    | OPERATING ALLOCATION                                |             |             |       |           | 649,842.79   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |             |             |       |           | 630,347.50   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |             |             |       |           | 630,347.50   |

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B. OTHER SUBSIDIZABLE COSTS

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|    |  |           |   |         |   |            |
|----|--|-----------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2009-10                                     | 2,110.13  | X | 101.60% | = | 2,143.89   |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |           |   |         |   | 63,724.01  |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10                                  | 97,300.39 | X | 101.60% | = | 98,857.20  |
| 35 | TRANSPORTATION - EPS ALLOCATION  |           |   |         |   | 39,512.22  |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2010-11                                     |           |   |         |   | 0.00       |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |           |   |         |   | 204,237.32 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |           |   |         |   | 834,584.82 |

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 2010-11 - MACHIASPORT          |                 |           |          | 0.00       |
| 43A | APPROVED LEASE PURCHASES FOR 2010-11 - MACHIASPORT |                 |           |          | 0.00       |
| 44  | INSURED VALUE FACTOR FOR 2009-10 - MACHIASPORT     |                 |           |          | 20,912.40  |
| 47  | TOTAL DEBT SERVICE ALLOCATION                      |                 |           |          | 20,912.40  |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)  |                 |           |          | 855,497.22 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION |                       |                      |                 | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|--|-----------------------|----------------------|-----------------|------------------|--------------------|
|  | AVG. CAL. YEAR PUPILS | OPERATING ALLOCATION | DEBT ALLOCATION | TOWN ALLOCATION  |                    |
| MACHIASPORT  | 98.0 100.00%          | 855,497.22           | 0.00            | 855,497.22       |                    |
| TOTAL  | 98.0                  |                      |                 | 855,497.22       |                    |

| MACHIASPORT | 2010 STATE VALUATION | MILL EXPECTATION | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|-------------|----------------------|------------------|-------------------|----|-----------------|--------------------|--------------------|
|             | 114,200,000          | 7.470            | 853,074.00        |    | 855,497.22      | 853,074.00         | 100.00%            |
| TOTAL       | 114,200,000          |                  | 853,074.00        |    | 855,497.22      | 853,074.00         | 100.00%            |

| E. TOTALS AND ADJUSTMENTS |  |  |  | TOTAL ALLOCATION       | LOCAL CONTRIBUTION    | STATE CONTRIBUTION |
|---------------------------|--|--|--|------------------------|-----------------------|--------------------|
| 49                        | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              |  |  | 855,497.22             | 853,074.00            | 2,423.22           |
| 49B                       | ADJUSTMENT FOR 30% OF SPECIAL EDUCATION COSTS                                |  |  |                        | 16,693.98-            | 16,693.98          |
| 50                        | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           |  |  | 855,497.22             | 836,380.02            | 19,117.20          |
| 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               |
| 59E                       | LESS MAINECARE SEED  |  |  |                        |                       | 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                            |  |  |                        |                       | 19,117.20          |
| 61                        | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          |  |  | LOCAL SHARE % = 99.72% | STATE SHARE % = 0.28% |                    |
| 62                        | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): |  |  | LOCAL SHARE % = 97.77% | STATE SHARE % = 2.23% |                    |
| 63                        | FYI: 100% E.P.S. TOTAL ALLOCATION  |  |  | 874,992.51             |                       |                    |

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT | MILLS |
|---|------------------|--------------------|---------|-------|
|---|------------------|--------------------|---------|-------|

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855,497.22

836,380.02 100.00%

7.32

TOTAL

855,497.22

836,380.02 100.00%

7.32

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

| MONTH     | SUBSIDY   | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|-----------|--------------|--------------|--------------|
| July      | 1,593.10  | 1,593.10     | 0.00         | 0.00         |
| August    | 1,593.10  | 1,593.10     | 0.00         | 0.00         |
| September | 1,593.10  | 1,593.10     | 0.00         | 0.00         |
| October   | 1,593.10  | 0.00         | 0.00         | 0.00         |
| November  | 1,593.10  | 3,186.20     | 0.00         | 0.00         |
| December  | 1,593.10  | 1,593.10     | 0.00         | 0.00         |
| Janurary  | 1,593.10  | 1,593.10     | 0.00         | 0.00         |
| February  | 1,593.10  | 1,593.10     | 0.00         | 0.00         |
| March     | 1,593.10  | 1,593.10     | 0.00         | 0.00         |
| April     | 1,593.10  | 1,593.10     | 0.00         | 0.00         |
| May       | 1,593.10  | 1,593.10     | 0.00         | 0.00         |
| June      | 1,593.10  | 1,593.10     | 0.00         | 0.00         |
| Total     | 19,117.20 | 19,117.20    | 0.00         | 0.00         |