

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MACHIAS

2005-06

135 - 102

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004	95.5	55.0	150.5 (100%)	0.0 ( 0%)	150.5

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	5.6 (17:1)	3.4 (16:1)	0.0 (15:1)	=	9.0 /	11.0 =	.82 X	385,520 =	316,126	0
B. GUIDANCE	0.3 (350:1)	0.2 (350:1)	0.0 (250:1)	=	0.5 /	0.3 =	1.67 X	14,742 =	24,619	0
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	.20 X	0 =	5,341	0
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.0 (800:1)	=	0.2 /	0.0 =	.20 X	0 =	6,700	0
E. EDUCATION TECHS	1.0 (100:1)	0.6 (100:1)	0.0 (250:1)	=	1.6 /	2.5 =	.64 X	37,368 =	23,916	0
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.0 (500:1)	=	0.3 /	0.0 =	.30 X	0 =	3,781	0
G. CLERICAL	0.5 (200:1)	0.3 (200:1)	0.0 (200:1)	=	0.8 /	1.0 =	.80 X	22,253 =	17,802	0
H. SCHOOL ADMIN.	0.3 (305:1)	0.2 (305:1)	0.0 (315:1)	=	0.5 /	0.8 =	.63 X	48,422 =	30,506	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	4,666	0
B. Supplies and Equipment	295	408	44,398	0
C. Professional Development	50	50	7,525	0
D. Instructional Leadership Support	20	20	3,010	0
E. Co- and Extra-Curricular Student	28	97	4,214	0
F. System Administration/Support	341	338	51,321	0
G. Operations & Maintenance	907	1,078	136,504	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	67,029	0
B. Education & Library Technicians	36.00%	9,971	0
C. Clerical	29.00%	5,163	0
D. School Administrators	14.00%	4,271	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-83,182	0
16 Adjustment for Title I Revenues	-54,699	0

17 TOTALS	628,981	0
18 E.P.S. RATES	4,179	5,796

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	146.0	68.0	214.0		
	OCTOBER 2002	158.0	69.0	227.0		
	APRIL 2003	158.0	66.0	224.0		
	OCTOBER 2003	147.0	68.0	215.0		
	APRIL 2004	148.0	59.0	207.0		
	OCTOBER 2004	137.0	57.0	194.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	142.5 +	6.50	X	4,179.00	= 622,671.00
	9-12 PUPILS	58.0 +	0.00	X	5,796.00	= 336,168.00
	ADULT EDUC. COURSES AT .1	0.3		X	5,796.00	= 1,738.80
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,179.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.770		X	5,796.00	= 4,462.92
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5752	82.0	X .15	X	4,179.00	= 51,401.70
	9-12 DISADVANTAGED @ .5752	33.4	X .15	X	5,796.00	= 29,037.96
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,179.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,796.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	142.5		X	100.00	= 14,250.00
	9-12 STUDENT ASSESSMENT	58.0		X	100.00	= 5,800.00
	K-8 TECHNOLOGY RESOURCES	142.5		X	83.00	= 11,827.50
	9-12 TECHNOLOGY RESOURCES	58.0		X	252.00	= 14,616.00
	K-2 PUPILS	39.5	X .10	X	4,179.00	= 16,507.05
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,108,480.93
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					931,123.98
30	ADJUSTED TOTAL OPERATING ALLOCATION					931,123.98

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					188,257.94
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	41,825.84	X	101.80%	=	42,578.71
35	TRANSPORTATION - EPS ALLOCATION					92,406.82
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					323,243.47
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,254,367.45

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST			
	11/01/05 CUTLER ELEM & ADDN TO ELE	108,218.00	19,638.67			127,856.67
	05/01/06 CUTLER ELEM & ADDN TO ELE	0.00	15,745.72			15,745.72
42	TOTAL PRINCIPAL & INTEREST	108,218.00	35,384.39			143,602.39
43	APPROVED LEASES FOR 2004-05					13,808.00
43A	APPROVED LEASE PURCHASES FOR 2004-05					4,930.80
44	INSURED VALUE FACTOR FOR 2003-04					38,546.74
47	TOTAL DEBT SERVICE ALLOCATION					200,887.93
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					1,455,255.38

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
EAST MACHIAS	200.5	100.00%	57,300,000	8.26	473,298.00	1,455,255.38	473,298.00	100.00%	8.26M
TOTAL	200.5		57,300,000		473,298.00	1,455,255.38	473,298.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,455,255.38	473,298.00	981,957.38
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,455,255.38	473,298.00	981,957.38
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			1,253.96-
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58A TRANSITION ADJUSTMENT			136,086.59
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			55,902.20
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			22,169.62
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			1,194,861.83
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 32.52%		STATE SHARE % = 67.48%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 17.89%		STATE SHARE % = 82.11%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,632,612.33		