

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MACHIAS

2005-06

253 - 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 | 176.0 | 100.5 | 276.5 (68%) | 128.5 (32%) | 405.0 |

| 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 | 10.4 (17:1) | 6.3 (16:1) | 8.6 (15:1) | = | 25.3 / | 40.2 = | .63 X | 1663,742 = | 712,747 | 335,410 |
| B. GUIDANCE | 0.5 (350:1) | 0.3 (350:1) | 0.5 (250:1) | = | 1.3 / | 2.0 = | .65 X | 69,439 = | 30,692 | 14,443 |
| C. LIBRARIANS | 0.2 (800:1) | 0.1 (800:1) | 0.2 (800:1) | = | 0.5 / | 1.0 = | .50 X | 32,583 = | 11,079 | 5,213 |
| D. HEALTH | 0.2 (800:1) | 0.1 (800:1) | 0.2 (800:1) | = | 0.5 / | 0.0 = | .50 X | 0 = | 11,389 | 5,360 |
| E. EDUCATION TECHS | 1.8 (100:1) | 1.0 (100:1) | 0.5 (250:1) | = | 3.3 / | 5.1 = | .65 X | 71,736 = | 31,707 | 14,921 |
| F. LIBRARY TECHS | 0.4 (500:1) | 0.2 (500:1) | 0.3 (500:1) | = | 0.9 / | 1.0 = | .90 X | 17,392 = | 10,644 | 5,009 |
| G. CLERICAL | 0.9 (200:1) | 0.5 (200:1) | 0.6 (200:1) | = | 2.0 / | 4.0 = | .50 X | 90,869 = | 30,896 | 14,539 |
| H. SCHOOL ADMIN. | 0.6 (305:1) | 0.3 (305:1) | 0.4 (315:1) | = | 1.3 / | 2.0 = | .65 X | 126,261 = | 55,808 | 26,262 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 31 | 31 | 8,572 | 3,984 |
| B. Supplies and Equipment | 295 | 408 | 81,568 | 52,428 |
| C. Professional Development | 50 | 50 | 13,825 | 6,425 |
| D. Instructional Leadership Support | 20 | 20 | 5,530 | 2,570 |
| E. Co- and Extra-Curricular Student | 28 | 97 | 7,742 | 12,465 |
| F. System Administration/Support | 341 | 338 | 94,287 | 43,433 |
| G. Operations & Maintenance | 907 | 1,078 | 250,786 | 138,523 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 145,522 | 68,481 |
| B. Education & Library Technicians | 36.00% | 15,246 | 7,175 |
| C. Clerical | 29.00% | 8,960 | 4,216 |
| D. School Administrators | 14.00% | 7,813 | 3,677 |

| | | |
|--|----------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84) | -172,972 | -81,390 |
| 16 Adjustment for Title I Revenues | -147,981 | -69,638 |

| | | |
|-----------------|----------|---------|
| 17 TOTALS | 1213,859 | 613,505 |
| 18 E.P.S. RATES | 4,390 | 4,774 |

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A. OPERATING COST ALLOCATIONS

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|----|---|-------------|-------------|-------|-----------|--------------|
| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2002 | 183.0 | 92.0 | 275.0 | | |
| | OCTOBER 2002 | 185.0 | 79.0 | 264.0 | | |
| | APRIL 2003 | 184.0 | 75.0 | 259.0 | | |
| | OCTOBER 2003 | 177.0 | 70.0 | 247.0 | | |
| | APRIL 2004 | 180.0 | 66.0 | 246.0 | | |
| | OCTOBER 2004 | 186.0 | 70.0 | 256.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 183.0 + | 0.00 | X | 4,390.00 | = 803,370.00 |
| | 9-12 PUPILS | 68.0 + | 7.33 | X | 4,774.00 | = 359,625.42 |
| | ADULT EDUC. COURSES AT .1 | 2.5 | | X | 4,774.00 | = 11,935.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 4,390.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 4,774.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .4820 | 88.2 | X .15 | X | 4,390.00 | = 58,079.70 |
| | 9-12 DISADVANTAGED @ .4820 | 32.8 | X .15 | X | 4,774.00 | = 23,488.08 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 4,390.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 4,774.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 183.0 | | X | 100.00 | = 18,300.00 |
| | 9-12 STUDENT ASSESSMENT | 68.0 | | X | 100.00 | = 6,800.00 |
| | K-8 TECHNOLOGY RESOURCES | 183.0 | | X | 83.00 | = 15,189.00 |
| | 9-12 TECHNOLOGY RESOURCES | 68.0 | | X | 252.00 | = 17,136.00 |
| | K-2 PUPILS | 62.5 | X .10 | X | 4,390.00 | = 27,437.50 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 37,860.90 |
| | OPERATING ALLOCATION | | | | | 1,379,221.60 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 % | | | | | 1,158,546.14 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 1,158,546.14 |

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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 | | | | | 230,222.48 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04 | 111,190.05 | X | 101.80% | = | 113,191.47 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 101,405.11 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2004-05 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 444,819.06 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 1,603,365.20 |

C. DEBT SERVICE ALLOCATIONS

| | | | | | |
|-----|---|-------------------------|------------|----------|--------------|
| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
| | 11/01/05 | GAFFNEY SCHOOL ADDITION | 113,574.00 | 2,769.62 | 116,343.62 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 113,574.00 | 2,769.62 | 116,343.62 |
| 43 | APPROVED LEASES FOR 2004-05 | | | | 18,000.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2004-05 | | | | 19,200.00 |
| 44 | INSURED VALUE FACTOR FOR 2003-04 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 153,543.62 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 1,756,908.82 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. | | 2004 STATE | | MILL | | LOCAL | | TOTAL | |
|---------|-----------|---------|------------|---|-------------|---|--------------|----|--------------|--------------------------|
| | YEAR | PUPILS | VALUATION | X | EXPECTATION | = | CONTRIBUTION | OR | ALLOCATION | |
| MACHIAS | 251.0 | 100.00% | 92,450,000 | | 8.26 | | 763,637.00 | | 1,756,908.82 | 763,637.00 100.00% 8.26M |
| TOTAL | 251.0 | | 92,450,000 | | | | 763,637.00 | | 1,756,908.82 | 763,637.00 100.00% 8.26M |

S T A T E O F M A I N E
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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------------|-----------------------|------------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,756,908.82 | 763,637.00 | 993,271.82 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,756,908.82 | 763,637.00 | 993,271.82 |
| 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 |
| 57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT | | | 0.00 |
| 58A TRANSITION ADJUSTMENT | | | 206,276.99 |
| 58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000) | | | 59,977.44 |
| 58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE) | | | 0.00 |
| 58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT) | | | 27,584.00 |
| 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 | | | 1,287,110.25 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 43.46% | | STATE SHARE % = 56.54% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 26.74% | | STATE SHARE % = 73.26% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 1,977,584.28 | | |