

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MACHIAS

2006-07

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 2005	193.5	108.5	302.0 (70%)	127.5 (30%)	429.5

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	11.4 (17:1)	6.8 (16:1)	8.5 (15:1)	=	26.7 /	41.7 =	.64 X	1825,540 =	817,842	350,504
B. GUIDANCE	0.6 (350:1)	0.3 (350:1)	0.5 (250:1)	=	1.4 /	2.0 =	.70 X	71,508 =	35,039	15,017
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	.50 X	33,554 =	11,744	5,033
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	0.0 =	.50 X	0 =	12,244	5,247
E. EDUCATION TECHS	1.9 (100:1)	1.1 (100:1)	0.5 (250:1)	=	3.5 /	2.2 =	1.59 X	34,813 =	38,747	16,606
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9 /	1.0 =	.90 X	19,186 =	12,087	5,180
G. CLERICAL	1.0 (200:1)	0.5 (200:1)	0.6 (200:1)	=	2.1 /	4.0 =	.53 X	97,780 =	36,276	15,547
H. SCHOOL ADMIN.	0.6 (305:1)	0.4 (305:1)	0.4 (315:1)	=	1.4 /	1.9 =	.74 X	125,883 =	65,207	27,946

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	9,664	4,080
B. Supplies and Equipment	302	418	91,204	53,295
C. Professional Development	51	51	15,402	6,503
D. Instructional Leadership Support	20	20	6,040	2,550
E. Co- and Extra-Curricular Student	29	99	8,758	12,623
F. System Administration/Support	349	346	105,398	44,115
G. Operations & Maintenance	929	1,104	280,558	140,760

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	166,605	71,402
B. Education & Library Technicians	36.00%	18,300	7,843
C. Clerical	29.00%	10,520	4,509
D. School Administrators	14.00%	9,129	3,912

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-198,944	-85,252
16 Adjustment for Title I Revenues	-103,658	-44,425

17 TOTALS	1448,160	662,994
18 E.P.S. RATES	4,795	5,200

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2005	184.0	67.0	251.0		
	OCTOBER 2005	217.0	56.0	273.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	200.5 +	0.00	X	4,795.00	= 961,397.50
	9-12 PUPILS	61.5 +	5.83	X	5,200.00	= 350,116.00
	ADULT EDUC. COURSES AT .1	1.2		X	5,200.00	= 6,240.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,795.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,200.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4948	99.2	X .15	X	4,795.00	= 71,349.60
	9-12 DISADVANTAGED @ .4948	30.4	X .15	X	5,200.00	= 23,712.00
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,795.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,200.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	200.5		X	79.00	= 15,839.50
	9-12 STUDENT ASSESSMENT	61.5		X	79.00	= 4,858.50
	K-8 TECHNOLOGY RESOURCES	200.5		X	85.00	= 17,042.50
	9-12 TECHNOLOGY RESOURCES	61.5		X	258.00	= 15,867.00
	K-2 PUPILS	81.0	X .10	X	4,795.00	= 38,839.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 37,348.99
	OPERATING ALLOCATION					1,542,611.09
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					1,388,349.98
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,388,349.98

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	15,730.70	X	102.40%	=	16,108.24
32	SPECIAL EDUCATION - EPS ALLOCATION					227,218.76
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	134,898.90	X	102.40%	=	138,136.47
35	TRANSPORTATION - EPS ALLOCATION					111,280.51
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					492,743.98
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,881,093.96

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 2005-06				18,000.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				19,200.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				37,200.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,918,293.96

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2005 STATE		MILL	LOCAL	TOTAL	LOCAL		
	YEAR	PUPILS	VALUATION	X	EXPECTATION	=	CONTRIBUTION	OR	ALLOCATION	
MACHIAS	262.0	100.00%	95,600,000		7.60		726,560.00		1,918,293.96	726,560.00 100.00% 7.60M
TOTAL	262.0		95,600,000				726,560.00		1,918,293.96	726,560.00 100.00% 7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,918,293.96	726,560.00	1,191,733.96
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,918,293.96	726,560.00	1,191,733.96
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			18,475.00
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			1,210,208.96
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 37.88% STATE SHARE % = 62.12%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 36.91% STATE SHARE % = 63.09%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,072,555.07		