

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTON

2008-09

137 - 231

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	112	53	165	58	223
10 ATTENDING PUPILS (OCTOBER 2007)	112	50	162	56	218
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	112.0	51.5	163.5 (74%)	57.0 (26%)	220.5

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	6.6 (17:1)	3.2 (16:1)	3.8 (15:1)	=	13.6 /	20.1 =	=	.68 X	929,726 =	=	467,838	164,376
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.2 (250:1)	=	0.6 /	1.0 =	=	.60 X	54,792 =	=	24,328	8,547
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.3 =	=	1.00 X	17,867 =	=	13,222	4,645
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	1.0 =	=	.30 X	47,718 =	=	10,593	3,722
E. EDUCATION TECHS	1.1 (100:1)	0.5 (100:1)	0.2 (250:1)	=	1.8 /	5.0 =	=	.36 X	72,798 =	=	19,393	6,814
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	2.0 =	=	.20 X	31,409 =	=	4,649	1,633
G. CLERICAL	0.6 (200:1)	0.3 (200:1)	0.3 (200:1)	=	1.2 /	2.0 =	=	.60 X	60,716 =	=	26,958	9,472
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.2 (315:1)	=	0.8 /	2.2 =	=	.36 X	129,375 =	=	34,466	12,109

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	5,559	1,938
B. Supplies and Equipment	320	442	52,320	25,194
C. Professional Development	54	54	8,829	3,078
D. Instructional Leadership Support	22	22	3,597	1,254
E. Co- and Extra-Curricular Student	31	105	5,069	5,985
F. System Administration/Support	204	204	33,354	11,628
G. Operations & Maintenance	935	1,111	152,873	63,327

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	98,036	34,445
B. Education & Library Technicians	36.00%	8,655	3,041
C. Clerical	29.00%	7,818	2,747
D. School Administrators	14.00%	4,825	1,695

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-72,634	-25,518
16 Adjustment for Title I Revenues	-45,546	-16,002

17 TOTALS	864,201	324,128
18 E.P.S. RATES	5,286	5,686

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	173.0	59.0	232.0		
	OCTOBER 2005	161.0	48.0	209.0		
	APRIL 2006	158.0	49.0	207.0		
	OCTOBER 2006	164.0	59.0	223.0		
	APRIL 2007	164.0	60.0	224.0		
	OCTOBER 2007	161.0	58.0	219.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	162.5 +	1.00	X	5,286.00	= 864,261.00
	9-12 PUPILS	59.0 +	0.00	X	5,686.00	= 335,474.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,686.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,286.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,686.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5031	81.8	X .15	X	5,286.00	= 64,859.22
	9-12 DISADVANTAGED @ .5031	29.7	X .15	X	5,686.00	= 25,331.13
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	5,286.00	= 3,700.20
	9-12 LIMITED ENGLISH PROF.	1.0	X .700	X	5,686.00	= 3,980.20
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	162.5		X	40.00	= 6,500.00
	9-12 STUDENT ASSESSMENT	59.0		X	40.00	= 2,360.00
	K-8 TECHNOLOGY RESOURCES	162.5		X	90.00	= 14,625.00
	9-12 TECHNOLOGY RESOURCES	59.0		X	273.00	= 16,107.00
	K-2 PUPILS	64.0	X .10	X	5,286.00	= 33,830.40
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 65,958.30
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,436,986.45
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,393,876.85
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,393,876.85

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	2,920.52	X	102.90%	=	3,005.22
32	SPECIAL EDUCATION - EPS ALLOCATION					205,343.51
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					127,683.62
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					62,722.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					398,754.35
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,792,631.20

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 2007-08 - EASTON				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - EASTON				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - EASTON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,792,631.20

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION	
EASTON	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION		
	221.5 100.00%	1,792,631.20	0.00	1,792,631.20		
TOTAL	221.5			1,792,631.20		
EASTON	2007 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	
	130,800,000	6.790	888,132.00	1,792,631.20	888,132.00 100.00%	
TOTAL	130,800,000		888,132.00	1,792,631.20	888,132.00 100.00%	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,792,631.20	888,132.00	904,499.20
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,792,631.20	888,132.00	904,499.20
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					908.20
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
60	ADJUSTED STATE CONTRIBUTION					905,407.40
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 49.54%	STATE SHARE % = 50.46%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 49.49%	STATE SHARE % = 50.51%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			1,835,740.80		

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	75,450.61	77,990.93	0.00	0.00
August	75,450.61	77,990.93	0.00	0.00
September	75,450.61	77,990.93	0.00	0.00
October	75,450.61	77,990.93	0.00	0.00
November	75,450.61	77,990.93	0.00	0.00
December	75,450.61	77,990.93	0.00	0.00
Janurary	75,450.61	78,520.69	0.00	0.00
February	75,450.61	71,788.22	0.00	0.00
March	75,450.61	71,788.22	0.00	0.00
April	75,450.61	71,788.23	0.00	0.00
May	75,450.61	71,788.23	0.00	0.00
June	75,450.69	71,788.23	0.00	0.00
Total	905,407.40	905,407.40	0.00	0.00