

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTPORT

2008-09

138 - 104

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	76	36	112	134	246
10 ATTENDING PUPILS (OCTOBER 2007)	78	30	108	118	226
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	77.0	33.0	110.0 ( 47%)	126.0 ( 53%)	236.0

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	4.5 (17:1)	2.1 (16:1)	8.4 (15:1)	=	15.0	/	22.2	=	.68 X	964,956	=	308,400	347,770
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.5 (250:1)	=	0.8	/	1.0	=	.80 X	36,627	=	13,772	15,530
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.2 (800:1)	=	0.3	/	0.0	=	.30 X	0	=	4,199	4,734
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.2 (800:1)	=	0.3	/	0.0	=	.30 X	0	=	5,395	6,084
E. EDUCATION TECHS	0.8 (100:1)	0.3 (100:1)	0.5 (250:1)	=	1.6	/	4.8	=	.33 X	82,411	=	12,782	14,414
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.3 (500:1)	=	0.6	/	0.9	=	.67 X	14,662	=	4,617	5,207
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.6 (200:1)	=	1.2	/	3.0	=	.40 X	87,570	=	16,463	18,565
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.4 (315:1)	=	0.8	/	1.7	=	.47 X	107,788	=	23,810	26,850

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	3,740	4,284
B. Supplies and Equipment	320	442	35,200	55,692
C. Professional Development	54	54	5,940	6,804
D. Instructional Leadership Support	22	22	2,420	2,772
E. Co- and Extra-Curricular Student	31	105	3,410	13,230
F. System Administration/Support	204	204	22,440	25,704
G. Operations & Maintenance	935	1,111	102,850	139,986

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	63,036	71,082
B. Education & Library Technicians	36.00%	6,264	7,064
C. Clerical	29.00%	4,774	5,384
D. School Administrators	14.00%	3,333	3,759

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-75,293	-84,916
16 Adjustment for Title I Revenues	-99,685	-112,411

17 TOTALS	467,866	577,587
18 E.P.S. RATES	4,253	4,584

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	129.0	53.0	182.0		
	OCTOBER 2005	122.0	46.0	168.0		
	APRIL 2006	125.0	47.0	172.0		
	OCTOBER 2006	123.0	50.0	173.0		
	APRIL 2007	112.0	50.0	162.0		
	OCTOBER 2007	108.0	42.0	150.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	110.0 +	9.83	X	4,253.00	= 509,636.99
	9-12 PUPILS	46.0 +	2.00	X	4,584.00	= 220,032.00
	ADULT EDUC. COURSES AT .1	0.0		X	4,584.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,253.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	4,584.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6852	75.4	X .15	X	4,253.00	= 48,101.43
	9-12 DISADVANTAGED @ .6852	31.5	X .15	X	4,584.00	= 21,659.40
	K-8 LIMITED ENGLISH PROF.	1.0	X .700	X	4,253.00	= 2,977.10
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	4,584.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	110.0		X	40.00	= 4,400.00
	9-12 STUDENT ASSESSMENT	46.0		X	40.00	= 1,840.00
	K-8 TECHNOLOGY RESOURCES	110.0		X	90.00	= 9,900.00
	9-12 TECHNOLOGY RESOURCES	46.0		X	273.00	= 12,558.00
	K-2 PUPILS	42.5	X .10	X	4,253.00	= 18,075.25
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 24,042.60
	OPERATING ALLOCATION					873,222.77
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					847,026.08
30	ADJUSTED TOTAL OPERATING ALLOCATION					847,026.08

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					327,846.48
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					108,851.19
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					23,118.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					459,816.00
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,306,842.08

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	EASTPORT			
	11/01/08 ADDN & REN TO ELEM SCHOOL	161,198.00	3,623.95	164,821.95
42	TOTAL PRINCIPAL & INTEREST	161,198.00	3,623.95	164,821.95
43	APPROVED LEASES FOR 2007-08 - EASTPORT			0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - EASTPORT			0.00
44	INSURED VALUE FACTOR FOR 2006-07 - EASTPORT			0.00
47	TOTAL DEBT SERVICE ALLOCATION			164,821.95
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			1,471,664.03

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION							
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	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
EASTPORT	156.0 100.00%	1,471,664.03		0.00		1,471,664.03			
TOTAL	156.0					1,471,664.03			
		2007 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
EASTPORT		110,400,000	6.790		749,616.00		1,471,664.03	749,616.00 100.00% 6.79M	
TOTAL		110,400,000			749,616.00		1,471,664.03	749,616.00 100.00% 6.79M	
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
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49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				1,471,664.03	749,616.00	722,048.03		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				1,471,664.03	749,616.00	722,048.03		
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		
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						722,048.03		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):				LOCAL SHARE % = 50.94%	STATE SHARE % = 49.06%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):				LOCAL SHARE % = 50.94%	STATE SHARE % = 49.06%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION				1,497,860.72				

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  
A U G U S T A 04333

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

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	46,435.50	48,643.50	0.00	0.00
August	46,435.50	48,643.50	0.00	0.00
September	46,435.50	0.00	0.00	0.00
October	46,435.50	97,287.00	0.00	0.00
November	46,435.50	48,643.51	164,821.95	164,821.95
December	46,435.50	48,643.51	0.00	0.00
Janurary	46,435.50	48,643.51	0.00	0.00
February	46,435.50	43,344.31	0.00	0.00
March	46,435.50	43,344.31	0.00	0.00
April	46,435.50	43,344.31	0.00	0.00
May	46,435.50	43,344.31	0.00	0.00
June	46,435.58	43,344.31	0.00	0.00
Total	557,226.08	557,226.08	164,821.95	164,821.95