

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTON

2005-06

137 - 231

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	117.0	42.5	159.5 (72%)	62.5 (28%)	222.0

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	6.9 (17:1)	2.7 (16:1)	4.2 (15:1)	= 13.8 /	21.1 =	.65 X	919,253 =	430,210	167,304
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.3 (250:1)	= 0.7 /	1.0 =	.70 X	46,737 =	23,556	9,160
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	= 0.3 /	0.3 =	1.00 X	16,184 =	11,652	4,532
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	= 0.3 /	1.0 =	.30 X	37,485 =	8,097	3,149
E. EDUCATION TECHS	1.2 (100:1)	0.4 (100:1)	0.3 (250:1)	= 1.9 /	6.6 =	.29 X	90,412 =	18,878	7,341
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	= 0.4 /	1.9 =	.21 X	28,810 =	4,356	1,694
G. CLERICAL	0.6 (200:1)	0.2 (200:1)	0.3 (200:1)	= 1.1 /	2.5 =	.44 X	63,051 =	19,974	7,768
H. SCHOOL ADMIN.	0.4 (305:1)	0.1 (305:1)	0.2 (315:1)	= 0.7 /	2.1 =	.33 X	111,292 =	26,443	10,283

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	4,945	1,938
B. Supplies and Equipment	295	408	47,053	25,500
C. Professional Development	50	50	7,975	3,125
D. Instructional Leadership Support	20	20	3,190	1,250
E. Co- and Extra-Curricular Student	28	97	4,466	6,063
F. System Administration/Support	341	338	54,390	21,125
G. Operations & Maintenance	907	1,078	144,667	67,375

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	89,968	34,988
B. Education & Library Technicians	36.00%	8,364	3,253
C. Clerical	29.00%	5,792	2,253
D. School Administrators	14.00%	3,702	1,440

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-65,593	-25,510
16 Adjustment for Title I Revenues	-42,877	-16,674

17 TOTALS	809,207	337,356
18 E.P.S. RATES	5,073	5,398

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	161.0	64.0	225.0		
	OCTOBER 2002	158.0	69.0	227.0		
	APRIL 2003	156.0	69.0	225.0		
	OCTOBER 2003	154.0	67.0	221.0		
	APRIL 2004	151.0	67.0	218.0		
	OCTOBER 2004	173.0	58.0	231.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	162.0 +	0.00	X	5,073.00	= 821,826.00
	9-12 PUPILS	62.5 +	3.16	X	5,398.00	= 354,432.68
	ADULT EDUC. COURSES AT .1	0.0		X	5,398.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,073.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,398.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5093	82.5	X .15	X	5,073.00	= 62,778.38
	9-12 DISADVANTAGED @ .5093	31.8	X .15	X	5,398.00	= 25,748.46
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	5,073.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,398.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	162.0		X	100.00	= 16,200.00
	9-12 STUDENT ASSESSMENT	62.5		X	100.00	= 6,250.00
	K-8 TECHNOLOGY RESOURCES	162.0		X	83.00	= 13,446.00
	9-12 TECHNOLOGY RESOURCES	62.5		X	252.00	= 15,750.00
	K-2 PUPILS	71.0	X .10	X	5,073.00	= 36,018.30
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,352,449.82
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					1,136,057.84
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,136,057.84

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B. OTHER SUBSIDIZABLE COSTS

31 GIFTED & TALENTED EXPENDITURES FOR 2003-04	3,926.84	X	101.80%	=	3,997.52
32 SPECIAL EDUCATION - EPS ALLOCATION					305,457.28
34 VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35 TRANSPORTATION - EPS ALLOCATION					118,827.84
36 TRANSPORTATION (BUS PURCHASES) FOR 2004-05					51,650.00
39 TOTAL OTHER SUBSIDIZABLE COSTS					479,932.64
40 TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,615,990.48

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 2004-05					0.00
43A APPROVED LEASE PURCHASES FOR 2004-05					0.00
44 INSURED VALUE FACTOR FOR 2003-04					0.00
47 TOTAL DEBT SERVICE ALLOCATION					0.00
48 TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)					1,615,990.48

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	100.00%	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION	100.00%	8.26M
EASTON	224.5		105,000,000	8.26	867,300.00		1,615,990.48	867,300.00		8.26M
TOTAL	224.5		105,000,000		867,300.00		1,615,990.48	867,300.00		8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,615,990.48	867,300.00	748,690.48
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,615,990.48	867,300.00	748,690.48
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			10,722.63
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			37,970.66
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			27,049.00
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			824,432.77
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 53.67%	STATE SHARE % = 46.33%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 48.98%	STATE SHARE % = 51.02%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,832,382.46		