

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTPORT

2005-06

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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	100.0	39.5	139.5 (46%)	165.0 (54%)	304.5

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	5.9 (17:1)	2.5 (16:1)	11.0 (15:1)	=	19.4 /	26.0 =	.75 X	1010,065 =	348,473	409,076
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.7 (250:1)	=	1.1 /	1.0 =	1.10 X	30,713 =	15,541	18,243
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.2 (800:1)	=	0.3 /	0.0 =	.30 X	0 =	3,686	4,326
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.2 (800:1)	=	0.3 /	0.0 =	.30 X	0 =	4,623	5,426
E. EDUCATION TECHS	1.0 (100:1)	0.4 (100:1)	0.7 (250:1)	=	2.1 /	4.8 =	.44 X	75,115 =	15,203	17,848
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.3 (500:1)	=	0.6 /	0.8 =	.75 X	11,494 =	3,966	4,655
G. CLERICAL	0.5 (200:1)	0.2 (200:1)	0.8 (200:1)	=	1.5 /	4.0 =	.38 X	92,311 =	16,136	18,942
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.5 (315:1)	=	0.9 /	2.0 =	.45 X	119,102 =	24,654	28,942

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	31	31	4,325	5,115
B. Supplies and Equipment	295	408	41,153	67,320
C. Professional Development	50	50	6,975	8,250
D. Instructional Leadership Support	20	20	2,790	3,300
E. Co- and Extra-Curricular Student	28	97	3,906	16,005
F. System Administration/Support	341	338	47,570	55,770
G. Operations & Maintenance	907	1,078	126,527	177,870

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	70,741	83,043
B. Education & Library Technicians	36.00%	6,901	8,101
C. Clerical	29.00%	4,679	5,493
D. School Administrators	14.00%	3,452	4,052

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-83,580	-98,121
16 Adjustment for Title I Revenues	-105,633	-124,004

17 TOTALS	562,086	719,650
18 E.P.S. RATES	4,029	4,362

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2002	165.0	60.0	225.0		
	OCTOBER 2002	155.0	63.0	218.0		
	APRIL 2003	155.0	65.0	220.0		
	OCTOBER 2003	147.0	71.0	218.0		
	APRIL 2004	149.0	69.0	218.0		
	OCTOBER 2004	131.0	54.0	185.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	140.0 +	10.33	X	4,029.00	= 605,679.57
	9-12 PUPILS	61.5 +	2.16	X	4,362.00	= 277,684.92
	ADULT EDUC. COURSES AT .1	0.0		X	4,362.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,029.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	4,362.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6301	88.2	X .15	X	4,029.00	= 53,303.67
	9-12 DISADVANTAGED @ .6301	38.8	X .15	X	4,362.00	= 25,386.84
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,029.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	4,362.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	140.0		X	100.00	= 14,000.00
	9-12 STUDENT ASSESSMENT	61.5		X	100.00	= 6,150.00
	K-8 TECHNOLOGY RESOURCES	140.0		X	83.00	= 11,620.00
	9-12 TECHNOLOGY RESOURCES	61.5		X	252.00	= 15,498.00
	K-2 PUPILS	57.5	X .10	X	4,029.00	= 23,166.75
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 30,581.26
	OPERATING ALLOCATION					1,063,071.01
	OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 %					892,979.64
30	ADJUSTED TOTAL OPERATING ALLOCATION					892,979.64

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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					326,751.72
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04	0.00	X	101.80%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					114,335.58
36	TRANSPORTATION (BUS PURCHASES) FOR 2004-05					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					441,087.30
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,334,066.94

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/05 ADDN & REN TO ELEM SCHOOL	161,197.00	16,112.15	177,309.15
	05/01/06 ADDN & REN TO ELEM SCHOOL	0.00	12,190.53	12,190.53
42	TOTAL PRINCIPAL & INTEREST	161,197.00	28,302.68	189,499.68
43	APPROVED LEASES FOR 2004-05			15,232.00
43A	APPROVED LEASE PURCHASES FOR 2004-05			0.00
44	INSURED VALUE FACTOR FOR 2003-04			0.00
47	TOTAL DEBT SERVICE ALLOCATION			204,731.68
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)			1,538,798.62

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2004 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL ALLOCATION OR	LOCAL CONTRIBUTION			
EASTPORT	201.5	100.00%	74,950,000	8.26	619,087.00	1,538,798.62	619,087.00	100.00%	8.26M
TOTAL	201.5		74,950,000		619,087.00	1,538,798.62	619,087.00	100.00%	8.26M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,538,798.62	619,087.00	919,711.62
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,538,798.62	619,087.00	919,711.62
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			196,044.97
58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)			55,787.83
58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)			0.00
58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)			21,281.00
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			1,192,825.42
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 40.23%		STATE SHARE % = 59.77%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 22.48%		STATE SHARE % = 77.52%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,708,889.99		