

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTON

2009-10

137 - 231

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	109	52	161	59	220
10 ATTENDING PUPILS (OCTOBER 2008)	103	52	155	66	221
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	106.0	52.0	158.0 (72%)	62.5 (28%)	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	6.2 (17:1)	3.3 (16:1)	4.2 (15:1)	=	13.7 /	20.0 =	=	.69 X	942,244 =	=	468,107	182,041
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.3 (250:1)	=	0.7 /	1.0 =	=	.70 X	56,381 =	=	28,416	11,051
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.3 =	=	1.00 X	18,385 =	=	13,237	5,148
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	1.0 =	=	.30 X	49,101 =	=	10,606	4,124
E. EDUCATION TECHS	1.1 (100:1)	0.5 (100:1)	0.3 (250:1)	=	1.9 /	6.0 =	=	.32 X	90,920 =	=	20,948	8,146
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	2.0 =	=	.20 X	33,679 =	=	4,850	1,886
G. CLERICAL	0.5 (200:1)	0.3 (200:1)	0.3 (200:1)	=	1.1 /	2.0 =	=	.55 X	55,267 =	=	21,886	8,511
H. SCHOOL ADMIN.	0.3 (305:1)	0.2 (305:1)	0.2 (315:1)	=	0.7 /	2.3 =	=	.30 X	138,379 =	=	29,890	11,624

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	5,530	2,188
B. Supplies and Equipment	329	455	51,982	28,438
C. Professional Development	56	56	8,848	3,500
D. Instructional Leadership Support	23	23	3,634	1,438
E. Co- and Extra-Curricular Student	32	108	5,056	6,750
F. System Administration/Support	210	210	33,180	13,125
G. Operations & Maintenance	962	1,143	151,996	71,438

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	98,870	38,449
B. Education & Library Technicians	36.00%	9,287	3,612
C. Clerical	29.00%	6,347	2,468
D. School Administrators	14.00%	4,185	1,627

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-72,215	-28,087
16 Adjustment for Title I Revenues	-44,580	-17,336

17 TOTALS	860,058	360,139
18 E.P.S. RATES	5,443	5,762

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	161.0	61.0	222.0		
	OCTOBER 2008	154.0	68.0	222.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	157.5 +	2.83	X	5,443.00	= 872,676.19
	9-12 PUPILS	64.5 +	0.00	X	5,762.00	= 371,649.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,762.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,443.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,762.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .4870	76.7	X .15	X	5,443.00	= 62,621.72
	9-12 DISADVANTAGED @ .4870	31.4	X .15	X	5,762.00	= 27,139.02
	K-8 LIMITED ENGLISH PROF.	3.0	X .700	X	5,443.00	= 11,430.30
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,762.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	157.5		X	41.00	= 6,457.50
	9-12 STUDENT ASSESSMENT	64.5		X	41.00	= 2,644.50
	K-8 TECHNOLOGY RESOURCES	157.5		X	93.00	= 14,647.50
	9-12 TECHNOLOGY RESOURCES	64.5		X	281.00	= 18,124.50
	K-2 PUPILS	61.5	X .10	X	5,443.00	= 33,474.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 71,196.94
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,492,061.62
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,447,299.77
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,447,299.77

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	3,544.00	X	102.90%	=	3,646.78
32	SPECIAL EDUCATION - EPS ALLOCATION					224,657.62
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					138,301.52
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					366,605.92
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,813,905.69

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 2008-09 - EASTON				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - EASTON				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - EASTON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,813,905.69

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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		
	222.0 100.00%	1,813,905.69	0.00	1,813,905.69		
TOTAL	222.0			1,813,905.69		
EASTON	2008 STATE VALUATION	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION	LOCAL CONTRIBUTION STATE CONTRIBUTION	
	143,500,000	6.690	960,015.00	1,813,905.69	960,015.00 100.00% 6.69M	
TOTAL	143,500,000		960,015.00	1,813,905.69	960,015.00 100.00% 6.69M	
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,813,905.69	960,015.00	853,890.69
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			1,813,905.69	960,015.00	853,890.69
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					6,336.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE					0.00
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS					51,660.00
60	ADJUSTED STATE CONTRIBUTION					808,566.69
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 52.93%	STATE SHARE % = 47.07%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 55.42%	STATE SHARE % = 44.58%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION			1,858,667.54		

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	67,380.55	70,679.22	0.00	0.00
August	67,380.55	70,679.22	0.00	0.00
September	67,380.55	70,679.22	0.00	0.00
October	67,380.55	70,679.22	0.00	0.00
November	67,380.55	70,679.22	0.00	0.00
December	67,380.55	70,679.22	0.00	0.00
Janurary	67,380.55	70,679.22	0.00	0.00
February	67,380.55	62,762.43	0.00	0.00
March	67,380.55	62,762.43	0.00	0.00
April	67,380.55	62,762.43	0.00	0.00
May	67,380.55	62,762.43	0.00	0.00
June	67,380.64	62,762.43	0.00	0.00
Total	808,566.69	808,566.69	0.00	0.00