

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTPORT

2009-10

138 - 104

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	75	31	106	118	224
10 ATTENDING PUPILS (OCTOBER 2008)	72	31	103	139	242
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	73.5	31.0	104.5 (45%)	128.5 (55%)	233.0

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	4.3 (17:1)	1.9 (16:1)	8.6 (15:1)	=	14.8 /	18.0 =	=	.82 X	827,334 =	=	305,286	373,128
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.5 (250:1)	=	0.8 /	1.0 =	=	.80 X	37,690 =	=	13,568	16,584
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.2 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	4,137	5,056
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.2 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	5,315	6,497
E. EDUCATION TECHS	0.7 (100:1)	0.3 (100:1)	0.5 (250:1)	=	1.5 /	4.6 =	=	.33 X	85,181 =	=	12,650	15,460
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.3 (500:1)	=	0.5 /	0.0 =	=	.50 X	0 =	=	3,059	3,738
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.6 (200:1)	=	1.2 /	2.5 =	=	.48 X	77,014 =	=	16,635	20,332
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.4 (315:1)	=	0.7 /	2.1 =	=	.33 X	140,556 =	=	20,872	25,511

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	3,658	4,498
B. Supplies and Equipment	329	455	34,381	58,468
C. Professional Development	56	56	5,852	7,196
D. Instructional Leadership Support	23	23	2,404	2,956
E. Co- and Extra-Curricular Student	32	108	3,344	13,878
F. System Administration/Support	210	210	21,945	26,985
G. Operations & Maintenance	962	1,143	100,529	146,876

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	62,378	76,240
B. Education & Library Technicians	36.00%	5,655	6,911
C. Clerical	29.00%	4,824	5,896
D. School Administrators	14.00%	2,922	3,572

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-73,753	-90,147
16 Adjustment for Title I Revenues	-91,153	-111,410

17 TOTALS	464,506	618,224
18 E.P.S. RATES	4,445	4,811

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2008	107.0	40.0	147.0		
	OCTOBER 2008	103.0	50.0	153.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	105.0 +	8.00	X	4,445.00	= 502,285.00
	9-12 PUPILS	45.0 +	1.50	X	4,811.00	= 223,711.50
	ADULT EDUC. COURSES AT .1	0.0		X	4,811.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,445.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	4,811.00	= 601.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6990	73.4	X .15	X	4,445.00	= 48,939.45
	9-12 DISADVANTAGED @ .6990	31.5	X .15	X	4,811.00	= 22,731.98
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,445.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	4,811.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	105.0		X	41.00	= 4,305.00
	9-12 STUDENT ASSESSMENT	45.0		X	41.00	= 1,845.00
	K-8 TECHNOLOGY RESOURCES	105.0		X	93.00	= 9,765.00
	9-12 TECHNOLOGY RESOURCES	45.0		X	281.00	= 12,645.00
	K-2 PUPILS	43.0	X .10	X	4,445.00	= 19,113.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 27,523.60
	OPERATING ALLOCATION					873,466.41
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					847,262.41
30	ADJUSTED TOTAL OPERATING ALLOCATION					847,262.41

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	2,177.62	X	102.90%	=	2,240.77
32	SPECIAL EDUCATION - EPS ALLOCATION					260,524.29
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					121,910.78
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					23,118.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					407,794.17
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,255,056.58

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 - EASTPORT				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - EASTPORT				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - EASTPORT				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,255,056.58

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION			
EASTPORT	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION					
	150.0 100.00%	1,255,056.58	0.00	1,255,056.58					
TOTAL	150.0			1,255,056.58					
EASTPORT		2008 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
		116,750,000	6.690	781,057.50		1,255,056.58	781,057.50	100.00% 6.69M	
TOTAL		116,750,000		781,057.50		1,255,056.58	781,057.50	100.00% 6.69M	
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				1,255,056.58	781,057.50	473,999.08		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS				1,255,056.58	781,057.50	473,999.08		
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		
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS						42,030.00		
60	ADJUSTED STATE CONTRIBUTION						431,969.08		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 62.23% STATE SHARE % = 37.77%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 65.58% STATE SHARE % = 34.42%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION				1,281,260.58				

S T A T E O F M A I N E
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	35,997.42	39,110.75	0.00	0.00
August	35,997.42	39,110.75	0.00	0.00
September	35,997.42	39,110.75	0.00	0.00
October	35,997.42	39,110.75	0.00	0.00
November	35,997.42	39,110.76	0.00	0.00
December	35,997.42	39,110.76	0.00	0.00
Janurary	35,997.42	39,110.76	0.00	0.00
February	35,997.42	31,638.76	0.00	0.00
March	35,997.42	31,638.76	0.00	0.00
April	35,997.42	31,638.76	0.00	0.00
May	35,997.42	0.00	0.00	0.00
June	35,997.46	63,277.52	0.00	0.00
Total	431,969.08	431,969.08	0.00	0.00