

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTON

2011-12

137 - 231

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	105	48	153	66	219
10 ATTENDING PUPILS (OCTOBER 2010)	100	50	150	67	217
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	102.5	49.0	151.5 (69%)	66.5 (31%)	218.0

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	6.0 (17:1)	3.1 (16:1)	4.4 (15:1)	=	13.5 /	19.0 =	=	.71 X	956,053 =	=	468,371	210,427
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.3 (250:1)	=	0.7 /	1.0 =	=	.70 X	60,631 =	=	29,285	13,157
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.3 =	=	1.00 X	19,147 =	=	13,211	5,936
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	1.0 =	=	.30 X	51,134 =	=	10,585	4,755
E. EDUCATION TECHS	1.0 (100:1)	0.5 (100:1)	0.3 (250:1)	=	1.8 /	7.0 =	=	.26 X	118,439 =	=	21,248	9,546
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	2.0 =	=	.20 X	39,637 =	=	5,470	2,457
G. CLERICAL	0.5 (200:1)	0.2 (200:1)	0.3 (200:1)	=	1.0 /	2.0 =	=	.50 X	52,050 =	=	17,957	8,068
H. SCHOOL ADMIN.	0.3 (305:1)	0.2 (305:1)	0.2 (315:1)	=	0.7 /	2.2 =	=	.32 X	137,231 =	=	30,301	13,613

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	5,606	2,461
B. Supplies and Equipment	342	473	51,813	31,455
C. Professional Development	58	58	8,787	3,857
D. Instructional Leadership Support	24	24	3,636	1,596
E. Co- and Extra-Curricular Student	34	113	5,151	7,515
F. System Administration/Support	218	218	33,027	14,497
G. Operations & Maintenance	1,002	1,191	151,803	79,202

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	99,076	44,512
B. Education & Library Technicians	36.00%	9,618	4,321
C. Clerical	29.00%	5,208	2,340
D. School Administrators	14.00%	4,242	1,906

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-72,017	-32,349
16 Adjustment for Title I Revenues	-47,004	-21,117

17 TOTALS	855,373	408,153
18 E.P.S. RATES	5,646	6,138

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	161.0	61.0	222.0		
	OCTOBER 2008	154.0	68.0	222.0		
	APRIL 2009	145.0	66.0	211.0		
	OCTOBER 2009	147.0	66.0	213.0		
	APRIL 2010	151.0	66.0	217.0		
	OCTOBER 2010	149.0	67.0	216.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	150.0 +	1.16	X	5,646.00	= 853,449.36
	9-12 PUPILS	66.5 +	0.00	X	6,138.00	= 408,177.00
	ADULT EDUC. COURSES AT .1	0.0		X	6,138.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,646.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	6,138.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5302	79.5	X .15	X	5,646.00	= 67,328.55
	9-12 DISADVANTAGED @ .5302	35.3	X .15	X	6,138.00	= 32,500.71
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,646.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	6,138.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	150.0		X	43.00	= 6,450.00
	9-12 STUDENT ASSESSMENT	66.5		X	43.00	= 2,859.50
	K-8 TECHNOLOGY RESOURCES	150.0		X	97.00	= 14,550.00
	9-12 TECHNOLOGY RESOURCES	66.5		X	293.00	= 19,484.50
	K-2 PUPILS	53.0	X .10	X	5,646.00	= 29,923.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 96,819.44
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,531,542.86
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,485,596.57
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,485,596.57

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	3,031.57	X	101.60%	=	3,080.08
32	SPECIAL EDUCATION - EPS ALLOCATION					212,474.03
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					159,820.76
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					77,933.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					453,307.87
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,938,904.44

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 2010-11 - EASTON				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - EASTON				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - EASTON				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,938,904.44

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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
EASTON	216.5 100.00%		1,938,904.44		0.00		1,938,904.44
TOTAL	216.5						1,938,904.44

		2010 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
EASTON		155,800,000	7.500	1,168,500.00		1,938,904.44	1,168,500.00	100.00% 7.50M	
TOTAL		155,800,000		1,168,500.00		1,938,904.44	1,168,500.00	100.00% 7.50M	
	NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION							23,370.00	
	NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.							26,179.62	
	TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT							1,218,049.62	104.24% 7.82M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,938,904.44	1,218,049.62	720,854.82
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,938,904.44	1,218,049.62	720,854.82
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			2,650.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59E LESS MAINECARE SEED			0.00
60 ADJUSTED STATE CONTRIBUTION			723,504.82
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 62.82% STATE SHARE % = 37.18%		
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 62.68% STATE SHARE % = 37.32%		
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,984,850.73		

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
EASTON	1,938,904.44	1,218,049.62	100.00%	0.00
TOTAL	1,938,904.44	1,218,049.62	100.00%	0.00

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	60,292.06	60,071.23	0.00	0.00
August	60,292.06	60,071.23	0.00	0.00
September	60,292.06	60,071.23	0.00	0.00
October	60,292.06	60,071.23	0.00	0.00
November	60,292.06	60,071.23	0.00	0.00
December	60,292.06	60,071.23	0.00	0.00
Janurary	60,292.06	60,071.24	0.00	0.00
February	60,292.06	61,837.86	0.00	0.00
March	60,292.06	60,292.08	0.00	0.00
April	60,292.06	60,292.08	0.00	0.00
May	60,292.06	60,292.09	0.00	0.00
June	60,292.16	60,292.09	0.00	0.00
Total	723,504.82	723,504.82	0.00	0.00