

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTON

2006-07

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 2005	118.0	47.5	165.5 (76%)	53.5 (24%)	219.0

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)	3.0 (16:1)	3.6 (15:1)	= 13.5 /	21.1 =	.64 X	890,543 =	433,160	136,788
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.2 (250:1)	= 0.6 /	1.0 =	.60 X	50,881 =	23,202	7,327
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	= 0.3 /	0.1 =	3.00 X	5,556 =	12,668	4,000
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	= 0.3 /	1.0 =	.30 X	39,146 =	8,925	2,819
E. EDUCATION TECHS	1.2 (100:1)	0.5 (100:1)	0.2 (250:1)	= 1.9 /	7.0 =	.27 X	101,491 =	20,826	6,577
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	= 0.4 /	2.0 =	.20 X	33,367 =	5,071	1,602
G. CLERICAL	0.6 (200:1)	0.2 (200:1)	0.3 (200:1)	= 1.1 /	2.5 =	.44 X	66,492 =	22,235	7,021
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.2 (315:1)	= 0.8 /	2.2 =	.36 X	122,680 =	33,565	10,600

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	5,296	1,712
B. Supplies and Equipment	302	418	49,981	22,363
C. Professional Development	51	51	8,441	2,729
D. Instructional Leadership Support	20	20	3,310	1,070
E. Co- and Extra-Curricular Student	29	99	4,800	5,297
F. System Administration/Support	349	346	57,760	18,511
G. Operations & Maintenance	929	1,104	153,750	59,064

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	90,811	28,677
B. Education & Library Technicians	36.00%	9,323	2,944
C. Clerical	29.00%	6,448	2,036
D. School Administrators	14.00%	4,699	1,484

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-67,622	-21,358
16 Adjustment for Title I Revenues	-39,567	-12,494

17 TOTALS	847,080	288,767
18 E.P.S. RATES	5,118	5,398

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2005	173.0	59.0	232.0		
	OCTOBER 2005	161.0	48.0	209.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	167.0 +	0.00	X	5,118.00	= 854,706.00
	9-12 PUPILS	53.5 +	7.83	X	5,398.00	= 331,059.34
	ADULT EDUC. COURSES AT .1	0.0		X	5,398.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,118.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,398.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5417	90.5	X .15	X	5,118.00	= 69,476.85
	9-12 DISADVANTAGED @ .5417	29.0	X .15	X	5,398.00	= 23,481.30
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,118.00	= 2,559.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,398.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	167.0		X	79.00	= 13,193.00
	9-12 STUDENT ASSESSMENT	53.5		X	79.00	= 4,226.50
	K-8 TECHNOLOGY RESOURCES	167.0		X	85.00	= 14,195.00
	9-12 TECHNOLOGY RESOURCES	53.5		X	258.00	= 13,803.00
	K-2 PUPILS	70.0	X .10	X	5,118.00	= 35,826.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 72,532.66
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,435,058.65
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					1,291,552.78
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,291,552.78

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	3,545.31	X	102.40%	=	3,630.40
32	SPECIAL EDUCATION - EPS ALLOCATION					300,295.32
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					126,934.84
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					430,860.56
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,722,413.34

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 2005-06				0.00
43A	APPROVED LEASE PURCHASES FOR 2005-06				0.00
44	INSURED VALUE FACTOR FOR 2004-05				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,722,413.34

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL.		2005 STATE		MILL	LOCAL	TOTAL	LOCAL		
	YEAR	PUPILS	VALUATION	X	EXPECTATION	=	CONTRIBUTION	OR	ALLOCATION	
EASTON	220.5	100.00%	108,850,000		7.60		827,260.00		1,722,413.34	827,260.00 100.00%
TOTAL	220.5		108,850,000				827,260.00		1,722,413.34	827,260.00 100.00%

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,722,413.34	827,260.00	895,153.34
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,722,413.34	827,260.00	895,153.34
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
58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			697.00
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			895,850.34
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 48.03% STATE SHARE % = 51.97%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 47.99% STATE SHARE % = 52.01%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,865,919.21		