

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTPORT

2010-11

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	68	27	95	134	229
10 ATTENDING PUPILS (OCTOBER 2009)	65	28	93	123	216
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	66.5	27.5	94.0 ( 42%)	128.5 ( 58%)	222.5

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	3.9 (17:1)	1.7 (16:1)	8.6 (15:1)	=	14.2 /	17.0 =	=	.84 X	773,265 =	=	272,808	376,735
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.5 (250:1)	=	0.8 /	1.0 =	=	.80 X	43,343 =	=	14,563	20,111
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.2 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	3,957	5,465
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.2 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	5,085	7,022
E. EDUCATION TECHS	0.7 (100:1)	0.3 (100:1)	0.5 (250:1)	=	1.5 /	4.7 =	=	.32 X	92,191 =	=	12,390	17,111
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.3 (500:1)	=	0.5 /	0.0 =	=	.50 X	0 =	=	2,926	4,041
G. CLERICAL	0.3 (200:1)	0.1 (200:1)	0.6 (200:1)	=	1.0 /	2.5 =	=	.40 X	78,939 =	=	13,262	18,314
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.4 (315:1)	=	0.7 /	2.0 =	=	.35 X	135,378 =	=	19,900	27,482

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	3,384	4,626
B. Supplies and Equipment	337	466	31,678	59,881
C. Professional Development	57	57	5,358	7,325
D. Instructional Leadership Support	24	24	2,256	3,084
E. Co- and Extra-Curricular Student	33	111	3,102	14,264
F. System Administration/Support	215	215	20,210	27,628
G. Operations & Maintenance	986	1,172	92,684	150,602

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	56,318	77,773
B. Education & Library Technicians	36.00%	5,514	7,615
C. Clerical	29.00%	3,846	5,311
D. School Administrators	14.00%	2,786	3,847

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-66,678	-92,072
16 Adjustment for Title I Revenues	-78,390	-108,254

17 TOTALS	426,957	637,910
18 E.P.S. RATES	4,542	4,964

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## A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2009	95.0	51.0	146.0		
	OCTOBER 2009	92.0	42.0	134.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	93.5 +	9.33	X	4,542.00	= 467,053.86
	9-12 PUPILS	46.5 +	0.00	X	4,964.00	= 230,826.00
	ADULT EDUC. COURSES AT .1	0.0		X	4,964.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	4,542.00	= 1,135.50
	9-12 EQUIV. INSTR. PUPILS	0.125		X	4,964.00	= 620.50
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6630	62.0	X .15	X	4,542.00	= 42,240.60
	9-12 DISADVANTAGED @ .6630	30.8	X .15	X	4,964.00	= 22,933.68
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,542.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	4,964.00	= 10,424.40
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	93.5		X	42.00	= 3,927.00
	9-12 STUDENT ASSESSMENT	46.5		X	42.00	= 1,953.00
	K-8 TECHNOLOGY RESOURCES	93.5		X	95.00	= 8,882.50
	9-12 TECHNOLOGY RESOURCES	46.5		X	288.00	= 13,392.00
	K-2 PUPILS	42.5	X .10	X	4,542.00	= 19,303.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 26,725.85
	OPERATING ALLOCATION					849,418.39
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					823,935.83
30	ADJUSTED TOTAL OPERATING ALLOCATION					823,935.83

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					330,713.83
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	0.00	X	102.50%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					134,872.05
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					23,118.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					488,703.88
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,312,639.71

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2009-10 - EASTPORT				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - EASTPORT				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - EASTPORT				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,312,639.71

S T A T E O F M A I N E  
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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION	TOTAL ALLOCATION	LOCAL CONTRIBUTION
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EASTPORT	140.0	100.00%
TOTAL	140.0	

  

EASTPORT	AVG. CAL. YEAR PUPILS	100.00%	OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
	140.0		1,312,639.71		0.00		1,312,639.71
TOTAL	140.0						1,312,639.71

EASTPORT	2009 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION	936,816.00	100.00%	6.96M
	134,600,000		6.960		936,816.00		1,312,639.71			
TOTAL	134,600,000				936,816.00		1,312,639.71	936,816.00	100.00%	6.96M

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
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49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,312,639.71	936,816.00	375,823.71
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,312,639.71	936,816.00	375,823.71
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			68,646.00
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			307,177.71
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 71.37%	STATE SHARE % = 28.63%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 76.60%	STATE SHARE % = 23.40%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,338,122.27		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	25,598.14	22,514.09	0.00	0.00
August	25,598.14	28,682.19	0.00	0.00
September	25,598.14	25,598.14	0.00	0.00
October	25,598.14	25,598.14	0.00	0.00
November	25,598.14	25,598.14	0.00	0.00
December	25,598.14	25,598.14	0.00	0.00
Janurary	25,598.14	25,598.14	0.00	0.00
February	25,598.14	25,598.14	0.00	0.00
March	25,598.14	25,598.14	0.00	0.00
April	25,598.14	25,598.15	0.00	0.00
May	25,598.14	25,598.15	0.00	0.00
June	25,598.17	25,598.15	0.00	0.00
Total	307,177.71	307,177.71	0.00	0.00