

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTPORT

2006-07

138 - 104

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	87.5	38.0	125.5 (48%)	137.0 (52%)	262.5

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	5.1 (17:1)	2.4 (16:1)	9.1 (15:1)	=	16.6 /	22.0 =	.75 X	929,874 =	334,755	362,651
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.5 (250:1)	=	0.9 /	1.0 =	.90 X	33,829 =	14,614	15,832
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.2 (800:1)	=	0.3 /	0.0 =	.30 X	0 =	3,960	4,291
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.2 (800:1)	=	0.3 /	0.0 =	.30 X	0 =	5,038	5,457
E. EDUCATION TECHS	0.9 (100:1)	0.4 (100:1)	0.5 (250:1)	=	1.8 /	4.0 =	.45 X	68,264 =	14,745	15,974
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.3 (500:1)	=	0.6 /	0.9 =	.67 X	14,264 =	4,587	4,970
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.7 (200:1)	=	1.3 /	4.0 =	.33 X	99,084 =	15,695	17,003
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.4 (315:1)	=	0.8 /	2.0 =	.40 X	124,724 =	23,947	25,943

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32	4,016	4,384
B. Supplies and Equipment	302	418	37,901	57,266
C. Professional Development	51	51	6,401	6,987
D. Instructional Leadership Support	20	20	2,510	2,740
E. Co- and Extra-Curricular Student	29	99	3,640	13,563
F. System Administration/Support	349	346	43,800	47,402
G. Operations & Maintenance	929	1,104	116,590	151,248

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	68,090	73,764
B. Education & Library Technicians	36.00%	6,960	7,540
C. Clerical	29.00%	4,552	4,931
D. School Administrators	14.00%	3,353	3,632

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-80,689	-87,419
16 Adjustment for Title I Revenues	-102,534	-111,078

17 TOTALS	531,929	627,079
18 E.P.S. RATES	4,238	4,577

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	155.0	65.0	220.0		
	OCTOBER 2003	147.0	71.0	218.0		
	APRIL 2004	149.0	69.0	218.0		
	OCTOBER 2004	131.0	54.0	185.0		
	APRIL 2005	129.0	53.0	182.0		
	OCTOBER 2005	122.0	46.0	168.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	125.5 +	13.33	X	4,238.00	= 588,361.54
	9-12 PUPILS	49.5 +	10.16	X	4,577.00	= 273,063.82
	ADULT EDUC. COURSES AT .1	0.0		X	4,577.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,238.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	4,577.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7045	88.4	X .15	X	4,238.00	= 56,195.88
	9-12 DISADVANTAGED @ .7045	34.9	X .15	X	4,577.00	= 23,960.60
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,238.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	4,577.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	125.5		X	79.00	= 9,914.50
	9-12 STUDENT ASSESSMENT	49.5		X	79.00	= 3,910.50
	K-8 TECHNOLOGY RESOURCES	125.5		X	85.00	= 10,667.50
	9-12 TECHNOLOGY RESOURCES	49.5		X	258.00	= 12,771.00
	K-2 PUPILS	51.5	X .10	X	4,238.00	= 21,825.70
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 36,665.68
	OPERATING ALLOCATION					1,037,336.72
	OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %					933,603.04
30	ADJUSTED TOTAL OPERATING ALLOCATION					933,603.04

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					337,531.81
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	0.00	X	102.40%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					106,748.23
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					444,280.04
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,377,883.08

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	11/01/06	ADDN & REN TO ELEM SCHOOL	161,197.00	2,764.44	163,961.44
	05/01/07	ADDN & REN TO ELEM SCHOOL	0.00	8,160.62	8,160.62
42	TOTAL PRINCIPAL & INTEREST		161,197.00	10,925.06	172,122.06
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				172,122.06
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,550,005.14

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS	2005 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	TOTAL ALLOCATION	LOCAL CONTRIBUTION			
EASTPORT	175.0	100.00%	88,000,000	7.60	668,800.00	1,550,005.14	668,800.00	100.00%	7.60M
TOTAL	175.0		88,000,000		668,800.00	1,550,005.14	668,800.00	100.00%	7.60M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,550,005.14	668,800.00	881,205.14
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,550,005.14	668,800.00	881,205.14
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 M RSA SECTION 15686 AND SUB-SEC. 2 TIER 1			277,577.45
59A MINIMUM TEACHER SALARY ADJUSTMENT			5,135.00
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			1,163,917.59
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 43.15% STATE SHARE % = 56.85%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 24.91% STATE SHARE % = 75.09%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,653,738.82		