

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTON

2007-08

137 - 231

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	105	53	158	50	208
10 ATTENDING PUPILS (OCTOBER 2006)	114	50	164	57	221
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	109.5	51.5	161.0 (75%)	53.5 (25%)	214.5

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	6.4 (17:1)	3.2 (16:1)	3.6 (15:1)	=	13.2 /	20.1 =	=	.66 X	903,132 =	=	447,050	149,017
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.2 (250:1)	=	0.6 /	1.0 =	=	.60 X	53,248 =	=	23,962	7,987
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.3 =	=	1.00 X	17,387 =	=	13,040	4,347
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	1.0 =	=	.30 X	46,373 =	=	10,434	3,478
E. EDUCATION TECHS	1.1 (100:1)	0.5 (100:1)	0.2 (250:1)	=	1.8 /	7.0 =	=	.26 X	99,129 =	=	19,331	6,443
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	2.0 =	=	.20 X	30,523 =	=	4,579	1,526
G. CLERICAL	0.5 (200:1)	0.3 (200:1)	0.3 (200:1)	=	1.1 /	2.5 =	=	.44 X	72,394 =	=	23,890	7,963
H. SCHOOL ADMIN.	0.4 (305:1)	0.2 (305:1)	0.2 (315:1)	=	0.8 /	2.2 =	=	.36 X	125,728 =	=	33,947	11,315

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	5,313	1,766
B. Supplies and Equipment	311	430	50,071	23,005
C. Professional Development	52	52	8,372	2,782
D. Instructional Leadership Support	21	21	3,381	1,124
E. Co- and Extra-Curricular Student	30	102	4,830	5,457
F. System Administration/Support	359	356	57,799	19,046
G. Operations & Maintenance	956	1,136	153,916	60,776

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	93,952	31,318
B. Education & Library Technicians	36.00%	8,608	2,869
C. Clerical	29.00%	6,928	2,309
D. School Administrators	14.00%	4,753	1,584

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90)	-69,578	-23,192
16 Adjustment for Title I Revenues	-44,983	-14,994

17 TOTALS	859,593	305,925
18 E.P.S. RATES	5,339	5,718

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A. OPERATING COST ALLOCATIONS

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19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	158.0	49.0	207.0		
	OCTOBER 2006	164.0	59.0	223.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	161.0 +	2.33	X	5,339.00	= 872,018.87
	9-12 PUPILS	54.0 +	2.66	X	5,718.00	= 323,981.88
	ADULT EDUC. COURSES AT .1	0.0		X	5,718.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,339.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,718.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5122	82.5	X .15	X	5,339.00	= 66,070.13
	9-12 DISADVANTAGED @ .5122	27.7	X .15	X	5,718.00	= 23,758.29
	K-8 LIMITED ENGLISH PROF.	1.0	X .500	X	5,339.00	= 2,669.50
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,718.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	161.0		X	40.00	= 6,440.00
	9-12 STUDENT ASSESSMENT	54.0		X	40.00	= 2,160.00
	K-8 TECHNOLOGY RESOURCES	161.0		X	87.00	= 14,007.00
	9-12 TECHNOLOGY RESOURCES	54.0		X	265.00	= 14,310.00
	K-2 PUPILS	60.5	X .10	X	5,339.00	= 32,300.95
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 67,014.18
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,424,730.80
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					1,353,494.26
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,353,494.26

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	2,691.86	X	102.90%	=	2,769.92
32	SPECIAL EDUCATION - EPS ALLOCATION					220,645.56
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					130,615.95
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					354,031.43
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,707,525.69

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 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,707,525.69

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
EASTON	215.0 100.00%	111,550,000	7.44	829,932.00		1,707,525.69	829,932.00	100.00%	7.44M
TOTAL	215.0	111,550,000		829,932.00		1,707,525.69	829,932.00	100.00%	7.44M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,707,525.69	829,932.00	877,593.69
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,707,525.69	829,932.00	877,593.69
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
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686			0.00
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			5,629.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
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			883,222.69
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 48.60% STATE SHARE % = 51.40%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 48.27% STATE SHARE % = 51.73%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,778,762.23		