

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 14

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	77	40	117	53	170
10 ATTENDING PUPILS (OCTOBER 2008)	69	41	110	49	159
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	73.0	40.5	113.5 (69%)	51.0 (31%)	164.5

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	4.3 (17:1)	2.5 (16:1)	3.4 (15:1)	=	10.2 /	17.3 =	=	.59 X	739,943 =	=	301,231	135,335
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.2 (250:1)	=	0.5 /	1.0 =	=	.50 X	49,946 =	=	17,231	7,742
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	6,343	2,850
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.1 (800:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	8,150	3,662
E. EDUCATION TECHS	0.7 (100:1)	0.4 (100:1)	0.2 (250:1)	=	1.3 /	10.0 =	=	.13 X	150,276 =	=	13,480	6,056
F. LIBRARY TECHS	0.1 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.3 /	1.0 =	=	.30 X	16,764 =	=	3,470	1,559
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.3 (200:1)	=	0.9 /	1.0 =	=	.90 X	31,238 =	=	19,399	8,715
H. SCHOOL ADMIN.	0.2 (305:1)	0.1 (305:1)	0.2 (315:1)	=	0.5 /	1.0 =	=	.50 X	69,040 =	=	23,819	10,701

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	3,973	1,785
B. Supplies and Equipment	329	455	37,342	23,205
C. Professional Development	56	56	6,356	2,856
D. Instructional Leadership Support	23	23	2,611	1,173
E. Co- and Extra-Curricular Student	32	108	3,632	5,508
F. System Administration/Support	210	210	23,835	10,710
G. Operations & Maintenance	962	1,143	109,187	58,293

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	63,261	28,422
B. Education & Library Technicians	36.00%	6,102	2,741
C. Clerical	29.00%	5,626	2,527
D. School Administrators	14.00%	3,335	1,498

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-19,016	-8,543
16 Adjustment for Title I Revenues	-80,465	-36,151

17 TOTALS	558,900	270,643
18 E.P.S. RATES	4,924	5,307

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	93.0	49.0	142.0		
	OCTOBER 2006	84.0	46.0	130.0		
	APRIL 2007	86.0	49.0	135.0		
	OCTOBER 2007	91.0	44.0	135.0		
	APRIL 2008	91.0	45.0	136.0		
	OCTOBER 2008	86.0	40.0	126.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	88.5 +	0.00	X	4,924.00	= 435,774.00
	9-12 PUPILS	42.5 +	3.00	X	5,307.00	= 241,468.50
	ADULT EDUC. COURSES AT .1	0.0		X	5,307.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.250		X	4,924.00	= 1,231.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,307.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .7907	70.0	X .15	X	4,924.00	= 51,702.00
	9-12 DISADVANTAGED @ .7907	33.6	X .15	X	5,307.00	= 26,747.28
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,924.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,307.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	88.5		X	41.00	= 3,628.50
	9-12 STUDENT ASSESSMENT	42.5		X	41.00	= 1,742.50
	K-8 TECHNOLOGY RESOURCES	88.5		X	93.00	= 8,230.50
	9-12 TECHNOLOGY RESOURCES	42.5		X	281.00	= 11,942.50
	K-2 PUPILS	29.5	X .10	X	4,924.00	= 14,525.80
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 110,301.48
	9-12 SMALL SCHOOL ADJUSTMENT					= 61,102.86
	OPERATING ALLOCATION					968,396.92
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					939,345.01
30	ADJUSTED TOTAL OPERATING ALLOCATION					939,345.01

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					124,920.01
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	56,196.27	X	102.90%	=	57,825.96
35	TRANSPORTATION - EPS ALLOCATION					116,343.77
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					21,653.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					320,743.07
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,260,088.08

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 2008-09 - S.A.D. 14				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - S.A.D. 14				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - S.A.D. 14				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,260,088.08

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION						
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	=	TOWN ALLOCATION					
DANFORTH	106.5	82.88%	1,044,361.00	0.00	=	1,044,361.00					
WESTON	22.0	17.12%	215,727.08	0.00	=	215,727.08					
TOTAL	128.5					1,260,088.08					
		2008 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR	TOWN ALLOCATION					
DANFORTH		49,650,000	6.690	332,158.50	OR	1,044,361.00	332,158.50	61.37%	6.69M		
WESTON		31,250,000	6.690	209,062.50		215,727.08	209,062.50	38.63%	6.69M		
TOTAL		80,900,000		541,221.00		1,260,088.08	541,221.00	100.00%	6.69M		
E. TOTALS AND ADJUSTMENTS						TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION			
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					1,260,088.08	541,221.00	718,867.08			
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					1,260,088.08	541,221.00	718,867.08			
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							29,124.00			
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							689,743.08			
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 42.95% STATE SHARE % = 57.05%										
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 45.26% STATE SHARE % = 54.74%										
63	FYI: 100% E.P.S. TOTAL ALLOCATION					1,289,139.99					

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	57,478.59	59,635.92	0.00	0.00
August	57,478.59	59,635.92	0.00	0.00
September	57,478.59	59,635.92	0.00	0.00
October	57,478.59	59,635.92	0.00	0.00
November	57,478.59	59,635.92	0.00	0.00
December	57,478.59	59,635.92	0.00	0.00
Janurary	57,478.59	59,635.92	0.00	0.00
February	57,478.59	54,458.32	0.00	0.00
March	57,478.59	54,458.33	0.00	0.00
April	57,478.59	54,458.33	0.00	0.00
May	57,478.59	54,458.33	0.00	0.00
June	57,478.59	54,458.33	0.00	0.00
Total	689,743.08	689,743.08	0.00	0.00