

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 14

2006-07

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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	88.0	29.0	117.0 (64%)	64.5 (36%)	181.5

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	5.2 (17:1)	1.8 (16:1)	4.3 (15:1)	=	11.3	/	19.7	=	.57 X	744,975	=	271,767	152,869
B. GUIDANCE	0.3 (350:1)	0.1 (350:1)	0.3 (250:1)	=	0.7	/	0.5	=	1.40 X	22,690	=	20,330	11,436
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2	/	0.6	=	.33 X	18,482	=	3,903	2,196
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2	/	0.0	=	.20 X	0	=	4,477	2,519
E. EDUCATION TECHS	0.9 (100:1)	0.3 (100:1)	0.3 (250:1)	=	1.5	/	9.0	=	.17 X	132,495	=	14,415	8,109
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4	/	0.0	=	.40 X	0	=	3,239	1,822
G. CLERICAL	0.4 (200:1)	0.1 (200:1)	0.3 (200:1)	=	0.8	/	3.0	=	.27 X	75,617	=	13,067	7,350
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.2 (315:1)	=	0.6	/	1.1	=	.55 X	68,359	=	24,062	13,535

13 Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A. Substitute Teachers -1/2 Day	32	32		3,744	2,064
B. Supplies and Equipment	302	418		35,334	26,961
C. Professional Development	51	51		5,967	3,290
D. Instructional Leadership Support	20	20		2,340	1,290
E. Co- and Extra-Curricular Student	29	99		3,393	6,386
F. System Administration/Support	349	346		40,833	22,317
G. Operations & Maintenance	929	1,104		108,693	71,208

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	57,091	32,114
B. Education & Library Technicians	36.00%	6,355	3,575
C. Clerical	29.00%	3,789	2,132
D. School Administrators	14.00%	3,369	1,895

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-17,184	-9,664
16 Adjustment for Title I Revenues	-85,618	-48,160

17 TOTALS	523,365	315,242
18 E.P.S. RATES	4,473	4,887

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2003	99.0	56.0	155.0		
	OCTOBER 2003	94.0	57.0	151.0		
	APRIL 2004	89.0	55.0	144.0		
	OCTOBER 2004	88.0	53.0	141.0		
	APRIL 2005	88.0	50.0	138.0		
	OCTOBER 2005	92.0	49.0	141.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X	SAU EPS RATES	
	K-8 PUPILS	90.0 +	1.66	X	4,473.00	= 409,995.18
	9-12 PUPILS	49.5 +	3.83	X	4,887.00	= 260,623.71
	ADULT EDUC. COURSES AT .1	0.2		X	4,887.00	= 977.40
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,473.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	4,887.00	= 1,221.75
WEIGHTED COUNTS	PUPILS	WEIGHTS	X			
	K-8 DISADVANTAGED @ .7200	64.8	X .15	X	4,473.00	= 43,477.56
	9-12 DISADVANTAGED @ .7200	35.6	X .15	X	4,887.00	= 26,096.58
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,473.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	4,887.00	= 0.00
TARGETED FUNDS	PUPILS	WEIGHTS	X			
	K-8 STUDENT ASSESSMENT	90.0		X	79.00	= 7,110.00
	9-12 STUDENT ASSESSMENT	49.5		X	79.00	= 3,910.50
	K-8 TECHNOLOGY RESOURCES	90.0		X	85.00	= 7,650.00
	9-12 TECHNOLOGY RESOURCES	49.5		X	258.00	= 12,771.00
	K-2 PUPILS	39.0	X .10	X	4,473.00	= 17,444.70
ISOLATED SMALL SCHOOL ADJUSTMENT						
	K-8 SMALL SCHOOL ADJUSTMENT					= 111,072.90
	9-12 SMALL SCHOOL ADJUSTMENT					= 65,032.00
OPERATING ALLOCATION						967,383.28
OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 %						870,644.95
30	ADJUSTED TOTAL OPERATING ALLOCATION					870,644.95

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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					152,313.10
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05	58,026.21	X	102.40%	=	59,418.84
35	TRANSPORTATION - EPS ALLOCATION					106,781.74
36	TRANSPORTATION (BUS PURCHASES) FOR 2005-06					39,136.09
39	TOTAL OTHER SUBSIDIZABLE COSTS					357,649.77
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,228,294.72

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)				1,228,294.72

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2005 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
DANFORTH	115.0	82.44%	33,250,000	7.60	252,700.00		1,012,606.17	252,700.00	60.02%	7.60M
WESTON	24.5	17.56%	22,150,000	7.60	168,340.00		215,688.55	168,340.00	39.98%	7.60M
TOTAL	139.5		55,400,000		421,040.00		1,228,294.72	421,040.00	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	1,228,294.72	421,040.00	807,254.72
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,228,294.72	421,040.00	807,254.72
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			6,830.59
59A MINIMUM TEACHER SALARY ADJUSTMENT			36,343.00
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			850,428.31
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 34.28% STATE SHARE % = 65.72%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 30.76% STATE SHARE % = 69.24%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,325,033.05		