

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 14

2007-08

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	87	34	121	61	182
10 ATTENDING PUPILS (OCTOBER 2006)	70	38	108	56	164
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	78.5	36.0	114.5 (66%)	58.5 (34%)	173.0

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	4.6 (17:1)	2.3 (16:1)	3.9 (15:1)	=	10.8 /	19.6 =	=	.55 X	788,550 =	=	286,244	147,459
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.2 (250:1)	=	0.5 /	0.5 =	=	1.00 X	23,683 =	=	15,631	8,052
C. LIBRARIANS	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	3,883	2,001
D. HEALTH	0.1 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	4,851	2,499
E. EDUCATION TECHS	0.8 (100:1)	0.4 (100:1)	0.2 (250:1)	=	1.4 /	10.8 =	=	.13 X	147,678 =	=	12,671	6,527
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.1 (500:1)	=	0.4 /	0.9 =	=	.44 X	14,249 =	=	4,138	2,132
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.3 (200:1)	=	0.9 /	2.5 =	=	.36 X	69,897 =	=	16,608	8,555
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.2 (315:1)	=	0.6 /	1.0 =	=	.60 X	65,203 =	=	25,821	13,301

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	3,779	1,931
B. Supplies and Equipment	311	430	35,610	25,155
C. Professional Development	52	52	5,954	3,042
D. Instructional Leadership Support	21	21	2,405	1,229
E. Co- and Extra-Curricular Student	30	102	3,435	5,967
F. System Administration/Support	359	356	41,106	20,826
G. Operations & Maintenance	956	1,136	109,462	66,456

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	59,016	30,402
B. Education & Library Technicians	36.00%	6,051	3,117
C. Clerical	29.00%	4,816	2,481
D. School Administrators	14.00%	3,615	1,862

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.96)	-17,884	-9,212
16 Adjustment for Title I Revenues	-93,146	-47,984

17 TOTALS	534,064	295,796
18 E.P.S. RATES	4,664	5,056

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A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	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		
	APRIL 2006	93.0	49.0	142.0		
	OCTOBER 2006	84.0	46.0	130.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	88.5 +	0.50	X	4,664.00	= 415,096.00
	9-12 PUPILS	47.5 +	2.83	X	5,056.00	= 254,468.48
	ADULT EDUC. COURSES AT .1	0.0		X	5,056.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,664.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	5,056.00	= 632.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6429	56.9	X .15	X	4,664.00	= 39,807.24
	9-12 DISADVANTAGED @ .6429	30.5	X .15	X	5,056.00	= 23,131.20
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,664.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,056.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	88.5		X	40.00	= 3,540.00
	9-12 STUDENT ASSESSMENT	47.5		X	40.00	= 1,900.00
	K-8 TECHNOLOGY RESOURCES	88.5		X	87.00	= 7,699.50
	9-12 TECHNOLOGY RESOURCES	47.5		X	265.00	= 12,587.50
	K-2 PUPILS	36.5	X .10	X	4,664.00	= 17,023.60
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 106,693.48
	9-12 SMALL SCHOOL ADJUSTMENT					= 61,798.69
	OPERATING ALLOCATION					944,377.69
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					897,158.80
30	ADJUSTED TOTAL OPERATING ALLOCATION					897,158.80

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					184,446.29
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	55,706.27	X	102.90%	=	57,321.75
35	TRANSPORTATION - EPS ALLOCATION					109,878.41
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					30,052.76
39	TOTAL OTHER SUBSIDIZABLE COSTS					381,699.21
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,278,858.01

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)				1,278,858.01

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION	LOCAL CONTRIBUTION		
DANFORTH	110.0	81.48%	36,000,000	7.44	267,840.00		1,042,013.51	267,840.00	61.64%	7.44M
WESTON	25.0	18.52%	22,400,000	7.44	166,656.00		236,844.50	166,656.00	38.36%	7.44M
TOTAL	135.0		58,400,000		434,496.00		1,278,858.01	434,496.00	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	1,278,858.01	434,496.00	844,362.01
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,278,858.01	434,496.00	844,362.01
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			16,200.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			860,562.01
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 33.98% STATE SHARE % = 66.02%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 32.71% STATE SHARE % = 67.29%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,326,076.90		